OECD Public Governance Reviews Progress in Chile's Supreme Audit Institution Reforms. Outreach and Impact This book examines the links between major contemporary public sector reforms and neoliberal thinking. The key contribution of the book is to enhance our understanding of the interaction between the two phenomena and to provide a critical analysis of generally overlooked aspects of administrative power. The book examines the quest for accountability, possibility, and practicality in the public sector. It asks whether this quest may be understood in terms of neoliberal thinking and, if so, how? The book argues that while current administrative reforms are informed by several distinct political rationalities, they evolve above all around a particular form of neoliberalism: constructivist neoliberalism. The book analyses the significance of the academic culture of power seeking to invoke the self-sustaining capacities of society and administration itself.

Auditing in the Public Sector Following the global financial crisis, many democracies struggle to be able to do more with less. One way of increasing efficiency in the public sector has been to increase public scrutiny. In the modern democracy, there is one organisation that enjoys a unique position in this regard, namely the Supreme Audit Institution (SAI). From an autonomous position under the national Parliament, this serves as a watchdog for the citizenry, keeping the public sector informed on the performance of the administration. Despite their central position in democracy, SAI's have not received surprisingly little attention in the international research literature. In cases where they are subject to research, this is typically focused on performance audit methods or the relation to Parliament, whereas there is little discussion on other stakeholder relations and the importance of how these institutions are organized and lead. Auditing in the Public Sector: The Challenges for Supreme Audit Institutions "aims to provide a solid starting point for such stream of research. With special attention to the SAIs of Sweden and the United Kingdom, both aiming to serve as state-of-the-art in this context, it adopts a broad approach to SAIs, focusing on the development of SAs as institutions. The two cases of Sweden (the Swedish National Audit Office, SAMO) and the United Kingdom (the National Audit Office, NAO) make an interesting comparison, partly because, in many respects they take opposite extreme paths. The reference of these chosen cases. Despite this, performance, network solutions to performance measurement and improvement; institutions of accountability in governance; legal and institutional framework to hold government to account; fighting corruption; external accountability; ensuring integrity of revenue administration; the role of supreme audit institutions on detecting fraud and corruption; and the role of parliamentary budget offices and public accounts committees.

OECD Public Governance Reviews Improving Governance with Policy Evaluation Lessons From Country Experiences Performance based oversight and accountability can serve as an important servant to government corruption, inefficiency, and waste. This volume provides an analytical framework and practical tools to help decision makers implement effective performance audits. This book takes a closer look at performance auditing of public sector environmental policies and programs. It examines trends in global environmental performance auditing; and how it is currently practiced drawing on a global survey and case studies from Canada, India and Australia. In doing so, it identifies the key challenges faced by Supreme Audit Institutions in undertaking these performance audits. This book will be of interest to students, scholars and practitioners of environmental policy, environmental auditing, and policy evaluation. Major subject areas covered in this book include: performance based accountability, e-government, network solutions to performance measurement and improvement; institutions of accountability in governance; legal and institutional framework to hold government to account; fighting corruption; external accountability; ensuring integrity of revenue administration; the role of supreme audit institutions on detecting fraud and corruption; and the role of parliamentary budget offices and public accounts committees.

OECD Public Governance Reviews The Experience of Democracy and Bureaucracy in South Korea This title explores ways in which bureaucracy may not only be compatible with democracy but, more ambitiously, the conditions under which it can enhance it, examining the systems and institutions of the Korean bureaucracy: the National Election Commission, the police force, local government, the ceiling recruitment strategy, and procurement policy. The World Bank Annual Report 2008 This report maps the activities of ten leading Supreme Audit Institutions (SAIs) in Brazil, Canada, China, Chile, France, Korea, the Netherlands, Poland, Portugal, South Africa and the United States. The Indian journal of Public Administration: Accountability, good government and public trust are intrinsically linked. Supreme Audit Institutions fulfill an exceptional role in the public domain, checking if governments spend their money properly. They are like “watchdogs” for citizens and parliamentarians in democratic countries, and they are essential to ensure democracy. When done well, supreme audit institutions impart legitimacy and transparency to government. This book takes a closer look at performance auditing of public sector environmental policies and programs. It examines trends in global environmental performance auditing; and how it is currently practiced drawing on a global survey and case studies from Canada, India and Australia. In doing so, it identifies the key challenges faced by Supreme Audit Institutions in undertaking these performance audits. This book will be of interest to students, scholars and practitioners of environmental policy, environmental auditing, and policy evaluation. Major subject areas covered in this book include: performance based accountability, e-government, network solutions to performance measurement and improvement; institutions of accountability in governance; legal and institutional framework to hold government to account; fighting corruption; external accountability; ensuring integrity of revenue administration; the role of supreme audit institutions on detecting fraud and corruption; and the role of parliamentary budget offices and public accounts committees.

The Experience of Democracy and Bureaucracy in South Korea

OECD Public Governance Reviews India's National Audit System Strengthening Accountable Governance Building strong institutions is a central challenge of development and is a key to controlling corruption. Among public institutions, the Supreme Audit Institutions (SAIs) play a critical role, as they help promote sound financial management and thus accountable and transparent government. This paper discusses the role of SAIs in promoting accountability and transparency within government, considers some of the factors making for effective SAIs and highlights the linkages between the audit institutions and other ‘pillars of integrity,’ notably the media and Parliament.

The Mexican Senate's Oversight of the Conduct of Government: The Role of the Supreme Audit Board in the Indonesian Constitutional System This report presents the findings and recommendations of the OECD review of Mexico's national auditing system, with a focus on the Auditoria Superior de la Federación, a key role in promoting accountability, through constituency outreach, public hearings, and parliamentary commissions. This title will be of interest to parliamentarians and parliamentary staff, development practitioners, students of development and those interested in curbing corruption in developing and developed countries alike.

OECD Public Governance Reviews Brazil’s Supreme Audit Institution The Audit of the Consolidated Year-end Government Financial Statements (Título de Contas da União or TCU) – in enhancing accountability and informing decision making within the federal government. The International journal of Accounting Education and Research In most countries, parliament has the constitutional mandate to both hold government to account; often, audit institutions, ombuds and anti-corruption agencies report to parliament, as a means of ensuring both their independence and accountability. Performance audits that examine the performance of government environment policy has received very little academic attention. This book takes a closer look at performance auditing of public sector environmental policies and programs. It examines trends in global environmental performance auditing; and how it is currently practiced drawing on a global survey and case studies from Canada, India and Australia. In doing so, it identifies the key challenges faced by Supreme Audit Institutions in undertaking these performance audits. This book will be of interest to students, scholars and practitioners of environmental policy, environmental auditing, and policy evaluation. Major subject areas covered in this book include: performance based accountability, e-government, network solutions to performance measurement and improvement; institutions of accountability in governance; legal and institutional framework to hold government to account; fighting corruption; external accountability; ensuring integrity of revenue administration; the role of supreme audit institutions on detecting fraud and corruption; and the role of parliamentary budget offices and public accounts committees.

OECD Public Governance Reviews Quality Matters Annual Report Environment and sustainable development of public goods is essential to economic growth and sustainable development. Performance audits that examine the performance of government environment policy has received very little academic attention. This book takes a closer look at performance auditing of public sector environmental policies and programs. It examines trends in global environmental performance auditing; and how it is currently practiced drawing on a global survey and case studies from Canada, India and Australia. In doing so, it identifies the key challenges faced by Supreme Audit Institutions in undertaking these performance audits. This book will be of interest to students, scholars and practitioners of environmental policy, environmental auditing, and policy evaluation. Major subject areas covered in this book include: performance based accountability, e-government, network solutions to performance measurement and improvement; institutions of accountability in governance; legal and institutional framework to hold government to account; fighting corruption; external accountability; ensuring integrity of revenue administration; the role of supreme audit institutions on detecting fraud and corruption; and the role of parliamentary budget offices and public accounts committees.

OECD Public Governance Reviews France, the Netherlands, New Zealand, Sweden, Switzerland, United Kingdom, United States, and the World Bank. This pioneering study analyzes practices for assuring the quality of evaluation, performance auditing and reporting in the face of political, organizational, and technical obstacles. A final chapter addresses the extent to which quality assurance systems become bothersome rituals or remain meaningful mechanisms to ensure quality control. This well-structured volume will be of particular interest to policymakers and adds much to the literature on program evaluation and performance auditing.

The British Journal of Public Administration This book presents the findings and recommendations of the OECD review of Mexico's national auditing system, with a focus on the Auditoria Superior de la Federación, a key role in promoting accountability, through constituency outreach, public hearings, and parliamentary commissions. This title will be of interest to parliamentarians and parliamentary staff, development practitioners, students of development and those interested in curbing corruption in developing and developed countries alike.

OECD Public Governance Reviews Performance or Compliance? Information–regular, systematic, reliable—is the life-blood of democracy and the fuel of effective management. Surely today there is no problem with information, for this is the age of information overload. It pours onto our computer screens and out of our printers. Indeed, many governments claim, often with some justification, to be more open and transparent than ever before. But what if the life-blood is contaminated, or the fuel polluted? Then the body politic sickens and the engine of public management runs rough. It is the vital issue of the quality of information. The OECD has addressed this broad question in this book: Quality Matters. Its messages are, first, that quality is vital; second, that quality is different; third, that quality is different; fourth, that quality is different; fifth, that quality is different from one country to another; sixth, that quality is different in different contexts; seventh, that quality is different in different contexts; eighth, that quality is different in different contexts; ninth, that quality is different in different contexts; tenth, that quality is different in different contexts. The book presents the findings and recommendations of the OECD review of Mexico's national auditing system, with a focus on the Auditoria Superior de la Federación, a key role in promoting accountability, through constituency outreach, public hearings, and parliamentary commissions. This title will be of interest to parliamentarians and parliamentary staff, development practitioners, students of development and those interested in curbing corruption in developing and improving governance and improving government in developing and developed countries alike.

OECD Public Governance Reviews Brazil's Supreme Audit Institution The Audit of the Consolidated Year-end Government Financial Statements (Título de Contas da União or TCU) – in enhancing accountability and informing decision making within the federal government. The International journal of Accounting Education and Research In many countries, parliament has the constitutional mandate to both hold government to account; often, audit institutions, ombuds and anti-corruption agencies report to parliament, as a means of ensuring both their independence and accountability. Performance audits that examine the performance of government environment policy has received very little academic attention. This book takes a closer look at performance auditing of public sector environmental policies and programs. It examines trends in global environmental performance auditing; and how it is currently practiced drawing on a global survey and case studies from Canada, India and Australia. In doing so, it identifies the key challenges faced by Supreme Audit Institutions in undertaking these performance audits. This book will be of interest to students, scholars and practitioners of environmental policy, environmental auditing, and policy evaluation. Major subject areas covered in this book include: performance based accountability, e-government, network solutions to performance measurement and improvement; institutions of accountability in governance; legal and institutional framework to hold government to account; fighting corruption; external accountability; ensuring integrity of revenue administration; the role of supreme audit institutions on detecting fraud and corruption; and the role of parliamentary budget offices and public accounts committees.