



Peer reviewed article

Should the Office of the Auditor General continue as the external auditor of the Norwegian Parliament?

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Abstract

In the autumn of 2021, Aftenposten documented that the Office of the Auditor General had suspended its initiated compliance audit of security work in the Stortinget in 2017 due to opposition from the Stortinget's presidency and director. The case shows that the Office of the Auditor General did not have the necessary independence towards its own client but let the audited decide what should be revised. This is contrary to fundamental auditing principles in which the consideration of the auditor's independence has been given increasing emphasis in recent decades. The many media revelations in recent years of inadequate control routines related to parliamentary representatives' travel expenses, waiting allowances and commuter apartments show that the Office of the Auditor General has not given sufficient weight to the relevant risk to confidence in the Stortinget as an institution in its audit work. The question is therefore raised as to whether the Office of the Auditor General should continue to be the Stortinget's auditor. The article is based on document analysis and relevant literature.

Keywords: Auditing principles, confidence, public, independence, Norwegian Parliament, Office of the Auditor General



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