



Why Nordic National Audit Offices “flop” in the fight against corruption: A tactical and strategic perspective

Rolf Elm-Larsen

Abstract

The article examines the role of the Nordic National Audit Offices in the fight against corruption and concludes that they generally lack in detecting corruption. Despite their perceived role as key actors in the fight against corruption, their methods and legal frameworks are not designed to detect corrupt activities effectively. The article highlights a discrepancy between the public's expectations and the actual performance of the National Audit Offices. The National Audit Office concentrates primarily on ensuring the accuracy of accounts rather than actively fighting corruption, which creates an expectation gap. The author argues that the collective identity of the National Audit Offices, characterized by international standards and a neoliberal approach, inhibits their ability to detect and combat corruption. The article also points out that there is a lack of methodological tools and legal powers, which makes it difficult for the National Audit Office to deal with corruption systematically. To improve their effectiveness, the article proposes several tactical and strategic changes, such as a better knowledge base on corruption dynamics, a strengthened legal framework, and a clearer position in the political system that increases transparency and accountability in the public sector.

Keywords: Accountability and transparency, audit standards, checks and balances, corruption, genealogy, government financial management, institutional identity.



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