Prepared for Audits

The UN Convention on the Rights of the Child as a Tool for Auditors in Local Authorities, County Councils and Regions

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Audits with a child perspective

The audit is a democratic checking instrument for all public sector activities. The auditors examine, among other things, whether objectives, decisions and legislation are being adhered to. The auditors are the council’s instruments for examining municipal activities and providing a basis for the annual assessment of liability.

They examine the activities of committees, boards, municipal companies and individual members on a yearly basis. The auditors examine whether the operations are in line with the council’s objectives, whether decisions, legislation and regulations are being adhered to and if the financial accounts have been drawn up correctly. The elected auditors are aided by expert assistants who carry out the practical auditing. The audit itself must formalise how the examinations are to be made and also determine the focus of the scrutiny. The audit must be independent and must review all operations that are not classified as exercise of public authority. The audit process consists of three parts: planning, examination and assessment.

An important part of citizens’ democratic control is that we can require accountability of the responsible officers. The elected representatives can partly be held accountable by means of the transparency that the principle of public access to official documents allows. The principle of public access to official documents enables the media and all citizens, regardless of age, to demand access to and scrutinise public documents, for example municipal reports and decisions. Citizens can also require the elected representatives to report how public funds have been used. The public auditors work, so to speak, for all citizens, regardless of their age.

Special scrutinising authorities are appointed to ensure that all public actors meet formal requirements and comply with political policy decisions. In addition to county administrative boards and supervisory authorities such as the National Board of Health and Welfare, the National Agency for Education etc, there are a number of ombudsmen appointed to safeguard that the rights of different groups of citizens are provided for. All these actors have their own specific mandate and their own specific ways of carrying out their duties. All authorities and agencies also have their own systems for monitoring that the action that is taken is applied appropriately and in accordance with democratic rules of play.

Local self-government means that municipal and county council decision-makers are responsible for a great many issues and activities that concern children and young people. All municipal and county council actors must thus apply a child perspective in all their
activities and operations and all decisions that concern children, in order to be able to guarantee that a satisfactory basis for the decisions is obtained.

Planning
At the planning stage, the auditors collect data and interpret and understand the objectives set by the elected representatives. Risk analyses constitute a significant portion of the audit planning process.

It is important to bear the child perspective in mind already at the planning stage. Children and young people seldom have the opportunity themselves to emphasise the activities and areas that may be relevant for inclusion in risk analyses. It is therefore important that those responsible for the audit make the child perspective visible in connection with the risk analyses. The final step in the planning stage is for the auditors to summarise their assessments in a general policy decision and establish an annual audit plan.

Examination
The examination stage consists of a number of different elements, for example distributing tasks, collecting data, assuring quality and drawing up a report. One important element is to communicate with the parties concerned, principally elected representatives but also other actors who can be regarded as experts. Children and young people or representatives of children and young people must be considered experts on matters that concern this specific target group. It is seldom possible to perform any examination without consulting a target group that is concerned by a particular issue.

Where children and young people are concerned by an audit, youth councils, pupils’ councils, or other formalised groups, for example, who represent children and young people directly should be contacted in order to find out what their views on the issue are. The views and opinions of children and young people can be collected by means of questionnaires, interviews, or focus groups, to give just a few examples. Other ways of reaching children and young people directly include spontaneous visits to youth centres, pre-schools, playgrounds and other places where children and young people are gathered together. Such visits may mean that the person carrying out the audit gains knowledge and insight that will probably enhance the quality of the examination and the ultimate audit report.

Assessment
The final phase of the audit process involves summarising the examination, analysing and assessing the results, and assessing liability. The results of the examination phase must be documented and communicated to the council, boards, committees and the general public.
A child perspective must be made visible here in order to show an activity’s full impact. Children and young people might be able to be a part of such communication, for example by informing children and young people of the results of the audit and allowing them to put forward their views to the people concerned as part of the auditors’ communication with the decision-makers.

Audit reports are sometimes not easily comprehensible enough and the information does not reach the various groupings out in the community. It is a challenge to also make the audit accessible to children and young people. This is necessary to ensure quality in the examination of operations that are directed towards children and young people, i.e. about 20% of the population.

It can also contribute to greater awareness of the role of the audit as part of the municipal follow-up system. It might also be able to contribute to children and young people being given the opportunity to learn about the democratic process in local authorities and county councils. To ensure that the audit reached its intended audience, it is also advisable to present the audit report or other final products in a form that encourages children and young people to read them.

- One way might be to use the Internet to disseminate information about the conclusions arrived at in the audit.
- Another way might be to integrate the audit work into school activities, for example by using the audit report in social studies and civics etc and to provide topics for essays in Swedish.

An important aspect as regards children’s and young people’s right to influence and participation is that a child’s age and maturity must be taken into consideration. This means that children and young people, on the basis of their degree of maturity and intellectual capacity, must be given the opportunity to understand, for example, what a particular decision means or what role they have in a process.

New methods and approaches need to be developed for an audit process in which children and young people are involved. Special knowledge is required to bring about good, real communication between children and young people and auditors. It might even be necessary to have representatives who can bridge the gap between the people who perform the audit and the children or young people. Such representatives could for example be pre-school teachers, other educators, youth coordinators or other adults who work with children and young people in local authorities and county councils.
Handle discrimination

This is what the audit can do:

• If a risk analysis shows that some groups of children and young people are judged to be discriminated against or risk being subjected to discrimination, an examination or several examinations should be conducted.

• Efforts to prevent bullying are primarily a task for individual schools and those public administrations that are responsible for the schools. But the audit might reveal, through the risk analyses, that bullying is such a great problem that a review of existing decisions and action taken is needed.

• Check that statements of objectives and steering documents contain clear directives for counteracting discrimination of children and young people, or contain wording that reduces the risk of children and young people being subjected to discrimination.

• Check that action taken has contributed to counteract or reduce discrimination.

• Follow up how existing control systems function and counteract discrimination of children and young people.

• Check that resources are used in accordance with legislation and the decisions in principle that are taken to counteract discrimination.

Take the best interests of the child into consideration

This is what the audit can do:

Child impact analyses are an important element when it comes to translating article 3 into practical action. Developing work on impact analyses is not something that has been discussed solely in connection with implementing the Convention on the Rights of the Child. Child impact analyses can be part of the risk analyses that are made. Procedures could be devised, for example in the form of a checklist, to verify that there is a clear child perspective.

The auditors’ examination provides a basis for checking that the board or committee has fulfilled its commission from the council in accordance with objectives, guidelines and regulations. An examination of the statements of objectives and steering documents that set out from a child perspective and the Convention on the Rights of the Child can contribute to greater knowledge and understanding of children’s and young people’s situation. This may in turn lead to new prioritisations that benefit children’s and young people’s living conditions. Such an examination may also lead to a change in attitude towards children and young people.

An important element in this particular stage is the examination of internal checking procedures. This type of examination can also contribute to develop methods to make them more appropriate and more resource-effective.
Make active prioritisations
This is what the audit can do:
One of the basic purposes of the audit is to follow up how local authorities and county councils manage their finances. In this respect, the audit looks at productivity and whether operations are run with good economy.

• A large proportion of a local authority’s or county council’s resources go to activities that concern children and young people. It can therefore be of great importance during the course of an audit to review how the child perspective is made visible in the distribution of resources and whether the resource allocation made is in line with the objectives that local authorities and county councils have set for children and young people.
• The child balance sheets that are drawn up by some local authorities are interesting from an auditing point of view but the method needs to be developed. The audit can add more knowledge and contribute to developing the method.
• When reorganisations or other major changes are reviewed, special importance can be attached to how children’s and young people’s situation is changed and, if so, whether for the better or for the worse.

The right to life and development
This is what the audit can do:
• Examine how the forms of cooperation that the council or other authorities have decided upon have been successful. These forms of cooperation find expression differently and have different mandates. The audit can examine whether these forms of cooperation are resource-effective and whether the forms chosen are appropriate.
• Look at how children’s and young people’s needs are provided for as regards work environment, meeting places and support of various kinds.
• Follow up how effective the decisions and measures taken with regard to children’s and young people’s physical or mental environment have been.
• Look at what local authorities and county councils are doing to counteract the stress that children and young people are subjected to.

Create influence and participation
This is what the audit can do:
• Many local authorities and county councils have written in their statements of objectives that children’s and young people’s influence and participation must increase.
• Examine how well the forms that exist for children’s and young people’s influence and participation function and whether they feel that their influence and participation has increased.
• Follow up whether adult decision-makers take children’s and young people’s influence and participation seriously on the basis of the forms for influence and participation that have been established.
• Examine whether decision-makers feel that children’s and young people’s influence and participation has enhanced the quality of the decisions that are taken after they have been informed of the children’s and young people’s views.

• A further aspect that can be followed up is whether efforts to give children and young people influence and participation has had other effects than those intended.

Source: Rustad för revision – med barnkonventionen som redskap för revisorer i kommuner, landsting och regioner