



## *Research Highlights*

### Follow-the-Money Audit Mandates: Closing an Accountability Gap

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#### Introduction

One of the interesting developments in public sector auditing in the last decades has been the emergence of “follow-the-money” audit mandates to close a gap in the chain of accountability for public funds that are finding their way in a multitude of pockets. Follow-the-money audits have gradually gained traction, as more and more jurisdictions around the world are adopting the mandate in one form or another to perform such audits.

This article provides an overview of what follow-the-money audit mandates entail and why they have become necessary. It also explores some variations in how the mandate is articulated and put into practice. Finally, it presents some examples of how this mandate has been implemented by different audit institutions and highlights some differences between follow-the-money audits and regular performance audits.

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## What is a follow-the-money audit?

Follow-the-money audits are part of the trend of the expanding role of auditors general since the 1970s. Simply put, they extend the traditional audit mandates beyond the financial statements and organizational boundaries of government organizations. Through follow-the-money audits, auditors can scrutinize the use of public funds provided to other jurisdictions, individuals, contractors, private sector corporations, and non-profit organizations (Bini, 2012).

However, while all follow-the-money audits serve a similar purpose, they do not all follow a single model. As shown in **Table 1**, they can vary according to a number of parameters, and certain conditions, such as financial thresholds, may restrict their reach and extent.

**Table 1 – Examples of Follow-the-Money Mandates**

Mandate Component	Overview	Examples
What can trigger a follow-the-money audit?	The majority of audit mandates provide the same discretion (within the broad parameters of the law) to audit non-governmental organizations as governmental organizations. However, in some instances, a specific financial threshold or condition must be met before a follow-the-money audit can be conducted. It should also be noted that in some cases, a follow the money audit could be conducted only at the request of Parliament or the government. This could have an impact on the perception of independence of the Auditor General.	<ul style="list-style-type: none"> <li>▪ The Auditor General of Canada can audit recipients of funds that have received \$1 million or more in any five consecutive years (GoC, 2020a).</li> <li>▪ The Auditor General of Quebec can audit organizations that receive at least 50% of their funding from the government or that have at least 50% of their members or directors appointed by the government.</li> <li>▪ The Auditor-General of Singapore is using a “high” (unspecified) financial threshold to trigger follow-the-money audits (Chuan, 2017).</li> <li>▪ In Australia, follow-the-money audits are conducted at the discretion of the Auditor-General for Australia (Australian Government, 1997).</li> <li>▪ The Auditor General of the City of Ottawa can audit local boards, municipally-controlled corporations and grant recipients. Also, at the request of Council or a board of directors, the Auditor General may conduct financial (excluding attest), compliance and performance audits of autonomous organizations that</li> </ul>

Mandate Component	Overview	Examples
		<p>have an agreement with the City that contains provisions for an audit by the City (City of Ottawa, 2017).</p>
<p>What organizations can be audited?</p>	<p>The audit mandate could include other jurisdictions, contractors, private sector corporations and non-profit organizations receiving subsidies, or individuals.</p>	<ul style="list-style-type: none"> <li>▪ The Auditor General of Canada can audit “individuals, body corporate, partnership or unincorporated organizations” that are recipients of grants, subsidies, or other funding (GoC, 2020a).</li> <li>▪ The Auditor General of Quebec can audit organizations receiving subsidies from the government (LégisQuébec, 2020).</li> <li>▪ The Auditor-General of Singapore can audit individuals who receive public funds (SOL, 2020).</li> <li>▪ The Auditor-General for Australia can audit any person or body who receives Commonwealth money. The Auditor-General can also audit contractors (Australian Government, 1997).</li> </ul>
<p>What can be audited?</p>	<p>The follow-the-money powers could be strictly financial, compliance-driven, or include all aspects of performance audits (3 Es). In many instances, all these types of audits could be conducted.</p>	<ul style="list-style-type: none"> <li>▪ The Auditor General of Canada can conduct financial, compliance, and performance audits of recipients of public funds. It can also audit the environmental effects of these expenditures (GoC, 2020b).</li> <li>▪ The Auditor-General of Singapore is limited to auditing compliance with terms and conditions of payments (SOL, 2020).</li> <li>▪ The Auditor-General for Australia can conduct performance audits of recipients of Commonwealth money and contractors (Australian Government, 1997).</li> </ul>
<p>What kind of access do auditors need?</p>	<p>Access is the keystone to the auditors’ ability to collect evidence. Mandates usually include access to documents,</p>	<ul style="list-style-type: none"> <li>▪ All audit mandates reviewed for this article provide a range of access clauses for follow-the-money audits that are usually consistent with the access that auditors</li> </ul>

Mandate Component	Overview	Examples
	data, and people, as well as physical access to premises. Access rights are generally encompassed under existing audit access granted by the law. In some cases, the mandates contain clauses specific to auditees that are external to government.	already have for government organizations.

It is worth clarifying that follow-the-money audits do not constitute a type of audit as would be defined in audit standards, unlike financial, compliance, or performance audits. In fact, a follow-the-money audit can be any of these types of audits. Nor is the term “follow-the-money” even used in most audit legislation. However, the literature on the topic, and audit offices themselves, use this term to communicate about the legislative audit mandate and the audits that flow from it.

**Appendix A** of this article synthesizes the variations of follow-the-money mandates among federal and provincial jurisdictions in Canada.

## Why have follow-the-money audits become necessary?

The need to track government funds and the creation of follow-the-money audit mandates has followed a number of developments in public sector governance. In recent history, governments have increasingly sought partnerships and innovative delivery mechanisms, and these have changed the way many government programs, activities, and services are designed and delivered. For example, in the State of Victoria in Australia, nearly 40% of the growing prisoner population is housed in three privately managed prisons. These prisons were privately designed, financed, and built in the space of two years, ending the state’s monopoly on prisons (Sands, O’Neill, and Hodge, 2019).

One important risk with these types of arrangements is that private sector providers may decide to hide behind confidentiality agreements or claims of commercial sensitivities and refuse to make key performance information public. This could lead to a paradoxical situation where small government agencies have to bear a heavy burden of accountability for relatively minor programs while large-scale projects managed by private firms escape the brunt of scrutiny (Hodges and Fawcett, 2014).

When follow-the-money mandates were debated, a counterargument was made that existing audit mandates were sufficient to hold government accountable for any public funds spent and therefore extending the powers of audit offices was unnecessary. For instance, Grant Hehir, then-secretary of the

Department of Treasury and Finance of the State of Victoria, told a [2010 parliamentary inquiry](#) into the *Audit Act 1994* that he had some qualms regarding the necessity of follow-the-dollar powers (as they are known in Australia). He argued before the Public Accounts and Estimates Committee that, for example, issues related to contract management were already within the purview of the Auditor-General. If a contract manager could not be assured that the contract has been delivered effectively, then the contract was not written in a way that allows that to happen and needed to be fixed (Parliament of Victoria, 2010).

Ultimately, in many jurisdictions, the consensus that has prevailed is that alternative delivery mechanisms, involving various forms of partnerships, were eroding the capacity of legislative audit offices to do their job. As was argued when this issue was debated in the Victoria and Queensland parliaments in Australia, it was not about *extending* audit powers but *restoring* them. These powers were needed to ensure that the drift of expenditures outside the perimeters of government entities would not prevent audit offices and the legislatures they serve from ensuring that public funds are managed with due diligence (Queensland Parliament, 2011; Doyle et al., 2014).

Finally, an important caveat must be mentioned. The exercise of audit powers, like any powers conferred by a law, are subject to judicial reviews and the resulting jurisprudence (CCAF, 1996). They can be interpreted in a number of ways with respect to who and what can be audited. (Supreme Court of Canada, 1989). Follow-the-money mandates are no different and, being relatively recent, will certainly undergo clarifications of their practical application over time.

**Table 2** describes some of the new partnerships and innovative delivery mechanisms used by governments and how they may make accountability for public expenditures more challenging from an audit perspective. The table provides examples of situations in which organizations outside the realm of government machinery could receive public funds, play key roles in providing services and building infrastructures, and yet escape the scrutiny of government auditors and parliamentary oversight.

**Table 2 – New Delivery Mechanisms and Their Accountability Implications**

Mechanism	Description	Accountability Implications
Public sector partnerships	The partnerships involve multilateral collaboration between various levels of governments. This is done through the establishment of common goals and shared responsibilities. In many fields, such as agriculture, immigration, labour market policy, and climate change, this has become the preferred way to develop and implement policies.	Accountability can be diffuse and provided only on a unilateral basis, resulting in jurisdictions having a window only on their own interventions (Schertzer et al., 2016).

Mechanism	Description	Accountability Implications
Public-private partnerships	Public-private partnerships (P3s) have become a common way to build, operate, and maintain large public infrastructure projects such as highways, bridges, light-rail transit, hospitals, schools, courts of justice, and more. In P3 contracts, private sector consortiums build, operate, and maintain public infrastructure over the long term. These contracts allow for more risks to be borne by the private sector than under conventional procurement.	Depending on how each P3 contract was written, access to performance information by legislative auditors may be limited (CAAF, 2015).
Complex contracts with private sector firms	Public sector organizations frequently resort to contracting for the design and/or delivery of major government systems, equipment, and infrastructure (such as IT systems, icebreakers, and bridges). Although not a novelty per se, this type of contracting has evolved in scope and complexity enough to warrant a level of audit attention that often requires access to contractors' files and personnel. (Unlike in P3s, these contracts generally do not include maintenance and operation of the assets over many years, and most project risks are borne by the government.)	Depending on how each contract was written, access to performance information by legislative auditors may be limited (Donaldson, 2016).
Reliance on non-governmental organizations	Non-governmental organizations (NGOs) are partnering with public sector organizations to deliver a variety of social programs and services, domestically and internationally. These cover activities such as social services, education, training, health services, and community services. These NGOs are independent organizations that obtain conditional grants to provide these services.	Non-governmental organizations receiving public funds are usually subjected to a number of controls. However, they are technically outside the government apparatus and could potentially avoid scrutiny from legislative auditors (Chuan, 2017).

## What should you take into account when conducting a follow-the-money audit?

There are not many differences between “regular” performance audits and follow-the-money audits in terms of how they are conducted. However, because the auditees are outside the perimeter of the classical public sector, there are a number of factors that auditors should consider at each phase of the audit process.

### Planning

- The auditees will tend to lack familiarity with being audited by public sector auditors. They may not understand the audit mandate or may argue that the audit office does not have the powers to conduct the audit. Clear communications should be established with the auditees at the outset to ensure that they understand their rights and responsibilities.
- In the case of P3 agreements, there is sometimes an audit clause that is inserted at the outset in anticipation of the need to provide the access required by auditors to perform their work (CAAF, 2015). In such cases, even an audit office without formal follow-the-money powers can use this clause to conduct audit work and provide accountability on the use of public funds.

### Examination

- Access and evidence collection may be more challenging with private sector auditees who may not accept or recognize the authority of auditors and may put roadblocks in their way or only cooperate reluctantly. The auditors, in these instances, may need to be more assertive and insistent. In the worst cases, an escalation involving senior management and/or legal counsel may be appropriate.

### Reporting

- Clearance and agreement on wording of the audit report may be more arduous than usual. Involvement of audit office senior management and legal counsel may be necessary.

### Oversight

- When the report goes beyond the boundaries of the government, the extent to which a public accounts committee can hold an external body accountable could be problematic and may require that this situation be handled delicately.

## Examples of follow-the-money audits

Our research has not identified a large number of audits done using the follow-the-money authorities. There are several reasons for this.

First, although they are widely recognized as being necessary and useful, the power to conduct follow-the-money audits is an extension of what are already extensive mandates to audit government organizations that happen to be among the largest financial and institutional entities in their respective countries or jurisdictions.



In many instances, audit offices are already using the bulk of their resources to cover the “traditional” government organizations and activities; resources available for follow-the-money audits may therefore be scarce.

Furthermore, many of the entities that can be covered by a follow-the-money mandate are not necessarily large enough or represent sufficient risk to warrant an audit.

Finally, as some audit offices told us, follow-the-money audits are often the result of allegations by third parties and are not published because they turn into an investigation of fraud or wrongdoing, which can fall under a different legal umbrella (courts of justice or police authorities).

**Table 3** provides an overview of a few follow-the-money audits that were conducted in Canada and Australia.

**Table 3 – Examples of Published Follow-the-Money Audits**

Audit Office	Year	Title	Report Summary
Office of the Auditor General of Manitoba	2010	<a href="#">Special Audit: Society for Manitobans with Disabilities</a> (Chapter 3 in the Auditor General’s report)	The Office received a letter (also sent to the Province) from a citizen who made allegations about the Society for Manitobans with Disabilities (SMD), a not-for-profit organization, related to administration costs, accountability, use of public funds, and governance. An audit was conducted on the use of the funds that SMD received from the Government of Manitoba. The audit determined that there were a number of administrative problems.
Victorian Auditor General’s Office	2018	<a href="#">Safety and Cost Effectiveness of Private Prisons</a>	This audit examined whether two of Victoria’s private prisons—Port Phillip Prison and Fulham Correctional Centre—were safe and cost effective. It looked at private prisons’ management of critical safety and security risks; private prisons’ performance against key service delivery measures; costs and risk transfer expectations under the original contracts with the government; and the process for the contract extensions and whether they delivered value for money. The audit concluded that Port Phillip and Fulham cost up to 20% less to run than the average



Audit Office	Year	Title	Report Summary
			for publicly operated prisons of the same security rating. However, the prison operators were not always meeting the state's service and performance requirements to run safe and secure prisons, particularly in relation to assaults at both prisons and drug use at Port Phillip.
Office of the Auditor General for Western Australia	2019	<a href="#">Delivering Western Australia's Ambulance Services – Follow-up Audit</a>	This was a follow-up audit to assess if the Department of Health and St John Ambulance Western Australia, a non-profit charitable organization, had effectively implemented the recommendations from a 2013 audit to improve ambulance service management and delivery. The audit concluded that the ambulance service is more efficient than it was at the time of the 2013 audit. The service consistently meets emergency response time targets, and clinical governance and support for country volunteers has improved.

## Conclusion

As the public sector has continued to evolve by using an ever-expanding array of alternative delivery mechanisms, involving other jurisdictions, individuals, contractors, private sector corporations and non-profit organizations, audit offices have acquired mandates that allow them to assess how these services are performed and managed even when they are squarely located outside the traditional government organizations. This has helped to reduce the risks presented by loopholes in the accountability for the expenditures of public funds that citizens and their representatives now expect.

Far from resulting in extensive intrusions in areas where public sector auditors were previously excluded, follow-the-money audits have been used selectively and strategically and have contributed to reducing the risks to accountability in situations where Parliament and citizens could have been blindsided after public funds were disbursed to third parties.

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Government of Canada (GoC) (2020a). *Financial Administration Act* (R.S.C., 1985, c. F-11), available at <https://laws-lois.justice.gc.ca/eng/acts/F-11/page-9.html#docCont>

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## Appendix A – Overview of Follow-the-Money Audit Mandates in Canada

	OAG Canada <sup>2</sup>	OAG B.C.	OAG Alberta	Auditor of Sask.	OAG Manitoba	OAG Ontario <sup>2</sup>	OAG Quebec	OAG N.B. <sup>2</sup>	OAG N.S.	OAG P.E.I.	OAG N.L.
There is a mandate to do follow-the-money audits <sup>1</sup>	✓	✓ <sup>4</sup>	✗ <sup>5</sup>	✗ <sup>6</sup>	✓	✓	✓	✓	✓ <sup>8</sup>	✓	✗ <sup>9</sup>
Organizations that can be audited when conducting follow-the-money audits											
▪ Corporations receiving subsidies	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✗
▪ Contractors	✗	✓	✗	✗	✗	✗	✗	✓	✓	✓	✗
▪ Individuals	✓	✓	✗	✗	✓	✗	✓	✓	✓	✓	✗
Scope of follow-the-money audits											
▪ Financial	✓	✗	✓	✗	✓	✓	✓	✓	✓	✓	✗
▪ Compliance	✓	✓	✗	✗	✓	✓	✓	✓	✓	✓	✗
▪ Performance	✓	✗	✗	✗	✓	✓	✓	✓	✓	✓	✗

	OAG Canada <sup>2</sup>	OAG B.C.	OAG Alberta	Auditor of Sask.	OAG Manitoba	OAG Ontario <sup>2</sup>	OAG Quebec	OAG N.B. <sup>2</sup>	OAG N.S.	OAG P.E.I.	OAG N.L.
Access authority when conducting follow-the-money audits	✓	✓	×	×	✓	✓	✓	✓	✓	✓	×
Legal conditions allowing the conduct of follow-the-money audits	✓ <sup>3</sup>	×	×	×	×	×	✓ <sup>7</sup>	×	×	×	×

1. No legislation in Canada uses the term “follow-the-money.” However, some acts provide a definition of who can be audited that include non-governmental entities, while others, when defining what can be audited, state that “public money” can be subject to audits, whether the recipients are part of government or not.
2. Information presented for this office is based on the interpretation of the Canadian Audit and Accountability Foundation.
3. The Auditor General of Canada can audit recipients of funds that have received one million dollars or more in any five consecutive years.
4. The *Auditor General Act*, section (6) states that: The Auditor General may audit an individual or organization in relation to (a) a grant, a transfer under an agreement, an advance of money, a loan, a guarantee for the performance of an obligation, or an indemnity given by the government, or (b) the collection of money for or on behalf of the government, a government organization or a trust fund. Section (7) provides the following clarification: An audit under subsection (6) must be limited to whether any terms and conditions applicable in respect of (a) a grant, a transfer under an agreement, an advance of money, a loan, a guarantee for the performance of an obligation, or an indemnity given by the government, government organization or a trust fund, or (b) the collection referred to in subsection (6) (b) have been fulfilled.
5. There is no express “follow-the-money” legislative mechanism in the *Auditor General Act* (Alberta) except for those provisions referencing “public money” and a statutory mandate to report any time such is not fully accounted for or spent in accordance with legal authority. The expansion of powers over “public money” (in the hands of third parties) arises from the access to information powers in s. 14, reporting in relation to public money in s. 19, and the direction by the standing committee in s. 11–13.

6. Section 11 of *The Provincial Auditor Act* provides authorization for the Provincial Auditor to examine all accounts of the government related to public money. Section 25 of the Act also gives the Provincial Auditor powers to examine any person on any matter relating to an account that is subject to examination. The relevant authority was never invoked to examine persons or organizations outside of a government reporting entity. The Provincial Auditor does not deem this relevant authority to provide a mandate to do follow-the-money audits.
7. The Auditor General of Québec can audit organizations that receive at least 50% of their funding from the government or that have at least 50% of their members or directors appointed by the government.
8. According to s.18 (1) (c) of the *Auditor General Act*, the Auditor General may at any time conduct any audit or investigation that the Auditor General considers appropriate under the terms of this Act with respect to activities of a funding recipient relating to the receipt and expenditure of Government funding, and may report on the audit to the House of Assembly.
9. According to the *Auditor General Act*, s.16.(1) the Auditor General, whenever requested by the Lieutenant-Governor in Council, the House of Assembly or the Public Accounts Committee by resolution, can conduct special assignments and inquire into and report on a person or organization that has received financial aid from the government of the province or in respect of which financial aid from the government of the province is sought. This authority has never been invoked to examine persons or organizations outside of a government reporting entity.

## Appendix B – Sources for Legislative Audit Mandates in Canada

British Columbia: *Auditor General Act* (RBC, 2003, c. 2) Available at [https://www.bclaws.ca/civix/document/id/complete/statreg/03002\\_01](https://www.bclaws.ca/civix/document/id/complete/statreg/03002_01)

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