

PREVENTING CHEATS AND FIDDLES

2. Problem-oriented control

In this manual we have divided the problem-orientated control work, the cornerstone of this publication, into four sections as follows:

- Problem picture
- Problem and causal analysis
- Identification of potential measures
- Assessment of measure alternatives and choice of measures

Each section contains one or more manuals to be used in practice.

Problem picture

Manual I. Identification of problem

Identification of problem is the basics in establishing:

- Control requirements
- Resource requirements
- Competence requirements
- Prioritising measures

Detailed information about the problems at issue is systematically gathered and compiled. It is important that the material is categorized and made clear in order to survey the situation.

Information should ideally include:

1. Type of cheat or fiddle (the fiddle or cheat per se)
2. Area (sector, type of benefit, taxation type, type of allowance, etc)
3. Fiddle description (unaware fiddle, abuse, or crime; internal or external fiddle)
4. Extent of cheats and fiddles (enables summing-up of the total number of cheats and fiddles and their distribution in different areas)
5. Characteristics of firms, organisations or individuals cheating or fiddling
(Business: size, type of firm, sub-contractor, previous record of cheats and fiddles, etc. Individuals: gender, age, relapses in cheating, etc.)
6. Harms (potential or real economic, physical, or social harm, etc.)
7. Modus operandi (especially in relation to cheats)
8. Circumstances enabling or facilitating cheats and fiddles (vague rules, legal loopholes, deficient knowledge, unclear forms, insufficient control routines, etc)

How is the information obtained?

Information may be gathered from a host of sources. We may differ between *internal* and *external* knowledge.³ The former refers to the knowledge that is provided by the agency. Outer knowledge refers to information provided by sources outside the government agency or organization.

Internal knowledge

- Documentation of handling/inspections
- Operational statistics and other statistics produced in-house
- Interviews with employees

3. Torstensson and Wikström, 1995.

- Self-evaluations and mappings

External knowledge

- Statistics produced externally
- Information from other government agencies
- Suggestions/tip-offs from others than agencies (individuals, firms, interest groups, media, etc)
- External evaluations, mappings, and reports from universities or other external actors

Points to keep in mind while gathering information

In order to make the information systematized and computer based⁴ certain demands are imposed on the handling of information, for example

- Standardized use of definitions
- Standardized forms
- Standardized routines for documentation and report, checklists, templates, etc.

Some information – for example, *type of cheat or fiddle, characteristics of cheating or fiddling individuals/firms* - may be routinely documented and adopted to computer-based processing. Other information – for example, *modus operandi, circumstances enabling or facilitating cheats and fiddles* – is more difficult to document and adopt in this way. One alternative is to work with templates of rough categorizations⁵ that are later supplemented with interviews or document studies in order to get a more detailed picture.

4. For example, information may be entered and studied in statistical hardware such as SPSS.

5. As regards circumstances enabling or facilitating cheats and fiddles these may be divided into categories such as deficient information, regulatory deficiencies, insufficient grounds for decision, etc.

Representative sample

We know that that the actual number of cheats and fiddles is unknown as only a small portion of the actual wrongdoings are discovered. What is apprehended is largely dependent on priorities and resources of control. This consequently influences the actual description of the problem. This may in part be remedied by working with random controls.

Problem and causal analysis

In the analysis stage the information is analyzed in order to obtain as much knowledge as possible about the cheats and fiddles at issue and the offenders, their motives and methods. It is especially important to gain knowledge about which circumstances at the actual opportunity enabled the cheats and fiddles. Furthermore, the harms resulting from different kinds of cheats and fiddles are analysed.

The analysis work can be divided into the following steps, each constituting a manual:

- Problem analysis: summing-up and distinguishing patterns within or between categories⁶
- Causal analysis, manual 3
- Risk assessment, manual 4

Manual 2. Problem analysis

Problem analysis categorizes the information obtained in the problem identification stage on an aggregated level.

	Area	Type	Extent	Carac- teristics of cheat- ers/ fiddlers	Modus operan- di	Circum- stances en- abling cheats/ fiddles	Harms
Type of fiddle/ cheat							
Type of fiddle/ cheat							

The analysis can be made more precise by dividing the different categories into sub-categories. This may also serve as the basis of a

6. This is built on the information obtained in the problem identification stage (see manual 1 above)

deeper causal analysis as the different types of cheats and fiddles are connected to the circumstances that enabled them.

When it comes to priorities and measures it is especially important to analyze and assess whether the causes can be referred to structural problems, organized cheats or cheats reduced to a system by certain actors.

Manual 3. Causal analysis

Step 1. Hierarchy analysis⁷

The hierarchy analysis aims at making the causal analysis practical. This is achieved by distinguishing between three kinds of causes:

- Potential
- Plausible
- Easily influenced

In general, the potential causes are relatively numerous for a certain category of cheats or fiddles. The plausible causes are fewer in number and the easily influenced⁸ (at least in a short-term perspective) make up a fairly low number. From a measures perspective it is the easily influenced causes that are of most interest to the government agency. This does not, however, lessen the importance of getting the attention of the Government, Parliament and other government agencies about the conditions that they may influence.⁹

Step 2. Pareto analysis¹⁰

The pareto analysis is a method of separating between vital and trivial causes to a problem. The basic idea is to investigate whether a few causes make up for the major part of a problem. From a measures perspective the analysis should be limited to the easily influenced causes. The different steps of the pareto analysis can be given as follows:

7. The model derives from Premfors, 1989 p.58.

8. We may also mention variables that may be manipulated with, ie. variables that may be influenced by a public agency (cf. Vedung, 1998). The easily influenced variables coincide largely with situational factors.

9. BRÅ-rapport 2003:1(Report from the Swedish National Council for Crime Prevention)

10. The analysis model is drawn from Socialstyrelsen (1995). Att utveckla kvalitet i socialtjänsten. En introduktion. SoS-rapport 1995:19 p. 56-57.

1. Mapping of causes to a certain problem (this has already been carried out if, as in this case, the hierarchy analysis was carried out before the pareto analysis).
2. Assessment of the degree of importance, ie. how large a part of the problem attributable to the respective causes.
3. Arranging the causes by degree of importance, if possible giving the percentage of the explanatory ability of each factor.
- 4, Issuing a compiled description where both the most important causes and the many trivial causes appear.

Thus, when proceeding to identifying measures and connecting them with causes it is essential to concentrate on the important easily influenced causes.

Manual 4. Risk assessment

Risk assessment is a method of ranking problems according to their degree of severity. Risk assessment establishes a basis for prioritizing counter-measures.

A risk may be defined as the probability that something negative (in this context, cheats and fiddles) will occur (=threat) multiplied by the harms. Thus, what this comes down to is trying to establish the extent of different types of cheats and fiddles, the harms they cause, and to combine them in an assessment and rank the different kinds of cheats and fiddles in order of degree of severity.

A risk assessment may be carried out as follows:

Step 1. Establishing the probability of different kinds of cheats and fiddles

The probability assessment is dependent on the available information, its quality, and how it is valued.

We will here account for three methods that a government agency may use in order to establish the probability that different kinds of cheats and fiddles will occur. These include the actual method of problem description control-oriented method of problem description, and the activity-oriented method of problem description.

The actual method of problem description

This method gives us the probability of a certain kind of fiddle or cheat by dividing the number of cheats or fiddles of a certain type in a certain case or activity with the number of potential opportunities to cheat or fiddle in that kind of case or activity.

The number of housing allowance cases where fiddles of type x discovered in 2002

The total number of housing allowance cases where fiddles of type x
could have occurred in 2002

The number of operations where environmental cheats of type y were discovered in 2002

The total number of operations where environmental cheats of type y
could have occurred in 2002

In an ideal setting, this method gives a picture of the actual occurrence of cheats and fiddles. In real life, however, this method may be difficult to apply as it often is difficult to estimate the potential number of opportunities to cheat and fiddle. Furthermore, the actual number may vary between different kinds of cheats and fiddles because of priorities in the control activity which render the comparison between the different types of cheats and fiddles more difficult.

The control-oriented method of problem description

This method may provide us with the probability of a type of cheat or fiddle (occurring) by dividing the number of controls within a certain case or activity where cheats and fiddles have been discovered, with the total number of controls in the type of case or activity where this kind of cheat or fiddle might have been discovered. For example:

The number of controls of housing allowance where fiddles of the type x were discovered in
2002

The number of controls of housing allowances in 2002 where fiddles of the type x might have
been discovered

It is, however, not certain that this type of model says anything about the actual number of cheats and fiddles and the distribution of the different kinds of cheats and fiddles is dependent on whether the control was random or not. If not, this method only tells us about where the cheats and fiddles are most widespread, given the framework set up for the control.

A similar, but less precise, measurement may be obtained by dividing the number of controls where a certain type of cheat or fiddle has been discovered with the total number of controls performed by the supervisory agency. One of the reasons to use such a measurement may be that for certain types of cheats and fiddles it might be difficult to identify the number of controls where this particular type of cheat or fiddle could have been discovered.

The activity-based method of problem description

The probability of a certain kind of cheat or fiddle can be obtained by dividing it with the total number of discovered cheats or fiddles within an agency's area of activity. For example

The number of housing allowance cases where fiddle of type x were discovered in 2002

All discovered fiddles within the agency's field of activities in 2002

The measurement does not, however, tell us anything about the actual number of cheats and fiddles and the distribution of types (if the controls have not been randomly carried out in the whole the agency's field of activities). But this does not mean that the measurement is uninteresting in comparison to the other measurements. From an activity and resource allocation perspective it is hard to ignore a certain type of cheat or fiddle makes up for a large number of the uncovered cheats and fiddles.

Step 2. Make a ranking-list of the different kinds of cheats and fiddles according to their frequency

The ranking-list cannot be exact what is important is to go through systematically and weigh the information against each other and then proceed to discuss reasonable assessments. The advantage of this method is that assessments are made in a conscious and seemingly manner.

In ranking the different types of cheats and fiddles the following measurements may be used:

- 3 high probability
- 2 fairly high probability
- 1 low probability

Step 3. Listing harms that each type of cheat or fiddle may give rise to

When listing the harms the starting point is the typical harm caused by the different cheats and fiddles in this particular case. These may include the following:

- Harms to life and health
- Economic harms (we may differentiate between direct and indirect economic harms, e.g. unfair competition)
- Social harms (confidence and moral, elimination of a fair distribution of income among different groups, fear and insecurity, etc)
- Harms to the physical environment

Some of the harms may be estimated numerically (monetary, number of injured, etc) while others may be expressed in qualitative terms. When summing up the economic harms of each type of cheat or fiddle it is appropriate to give the average cost of each type.

As regards harms to life and health we have to not only consider the actual deaths or injuries, but also take on board the health and life hazards as it is common in some areas that hazardous actions, or failure, are prohibited. It is thus important to perform a risk assessment in the risk assessment. The probability of a harm leading to death or personal injury occurring may, for instance, be obtained by dividing the actual number of deaths and injuries caused by a certain type of fiddle or cheat with the total number of reported opportunities to cheat or fiddle of the same kind. Proceeding from the quota we may then divide the types of cheats or fiddles into groups of high, fairly high, and low risk. However, health hazards may be more or less serious which has to be taken on board as well in assessing the consequences of the action on life and health.

Step 4. Ranking injurious effects of each type of cheat or fiddle in order of seriousness

The ranking of injurious effects in order of seriousness is made up of three moment:

1. Ranking of cheats and fiddles in order of type of harm.
2. The different harms of each type of fiddle or cheat are put together
3. The different types of fiddles and cheats are ranked in order of the severity of the harms.

In the final ranking of different types of cheats and fiddles in order of the severity of the harms, the following measurements may be used

3 major harm

2 fairly large harm

1 minor harm

One problem in the ranking is that the different types of harms may differ in importance. It is, therefore, essential to agree on the grounds for assessment – for example, that life is more valuable than health, that life and health are more valuable than economic factors – and to take this into account in the final assessment.¹¹

Another judgement concerns the issue of whether the harms are a result of unconscious or deliberate action and whether that action is criminal or not. These are factors that should be taken on board when discussing harms connected to confidence and moral. Here the harms of cheats are more serious than those of fiddles and the harms resulting from crime more serious than non-criminal cheats. This presupposes, however, that the legislator has made a uniform assessment, which is not always the case. Harms caused by negligence may thus be as serious or even more serious than malicious acts.

11. There is a range of statistical methods which may be used for weighting.

Step 5. Establishing the risk for each type of cheat and fiddle and mutually ranking them

This is the final stage in the risk assessment process and here we multiply the probability of a certain type of cheat or fiddle occurring (threat) with the ensuing harm. If we proceed from the rankings of extent and harm the following risk values may be obtained:¹²

Cheat type a: Threat (3) x harm (3) = risk factor 9

Cheat type b: Threat (2) x harm (3) = risk factor 6

Cheat type c: Threat (2) x harm (2) = risk factor 4

Cheat type d: Threat (3) x harm (1) = risk factor 3

Cheat type e: Threat (2) x harm (1) = risk factor 2

Cheat type f: Threat (1) x harm (1) = risk factor 2

These types of cheat may, if so desired, be divided into larger categories such as:¹³

- Low risk (cheat/fiddle with risk factors 1 and 2)
- Intermediate risk (cheat/fiddle with risk factors 3 and 4)
- High risk (cheat/fiddle with risk factor 6)
- Very high risk (cheat/fiddle with risk factor 9)

This model for risk assessment should not, however, be regarded as anything else but a very rough sorting instrument.¹⁴ Nevertheless, it gives a much better ground for decision than a more or less unmethodical reasoning of which cheats and fiddles are the most problematic. It is all about using the available information in the best possible way. To make this more lucid, the risk assessment may be presented in a table.

12. There are evidently more possible combinations but the risk values remain the same.

13. It should be emphasized that when we say high and very high risk this is related to other types of cheats and fiddles. It may very well be that the actual risk is moderate in relation, for instance, to the overall number of cases where the cheat/fiddle in question only makes up a fraction.

14. An alternative approach is to weigh the probability and the harm for each type of cheat/fiddle and then make a definite risk assessment. We believe, however, that the above mentioned method is easier to grasp and handle in a problem analysis that comprises an entire sphere of activities. The former method is better suited to the analysis of separate processes.

	Probability (threat)	Harm	Risk
Cheat type 1	High (3)	High (3)	Very high (9)
Cheat type 2	Fairly high (2)	High (3)	High (6)
Cheat type 3	Fairly high (1)	Fairly high (2)	Low (2)
Cheat type 4	Low (1)	High (3)	Intermediate (3)

The risk assessment may be supplemented with an analysis trying to establish whether the respective type of cheat and fiddle is expected to increase in number, decrease, or remain at the same level given unchanged agency actions. The most important piece of information to such an assessment is the development of the previous years. How has the extent of the different types of cheats or fiddles changed over time? Is the trend upward, downward or invariable? Based on this it is possible to predict the continued development. Furthermore, circumstances in the opportunity structure that might influence the development should be taken into account, for example:

- Recent or imminent changes to a law that might have an impact on the extent of the specific type of cheats/fiddles
- Economic cycles. Insolvency crime levels tend, for instance, to increase in times of recession.
- Unemployment. High unemployment puts pressure on the benefits systems and may also heighten undeclared work. Inactivity increases the opportunities to commit certain crimes.
- Demographic factors that influence the inflow of cases.
- New technology that may affect the opportunities of cheats/fiddles.
- Changed trade conditions.
- Changes in other policy or society areas.
- Factors of legitimacy that influence individuals' and firms' will to comply with rules.

The assessment of whether a certain type of cheat/fiddle is expected to increase, decrease or remain unchanged should, however, not be included in the regular risk assessment when establishing the risk values. Predictions are always associated with deep insecurity and

this would make the assessment even more imprecise and unwieldy. The expected development may, however, be taken into account of the final priority of measures.

Identification of potential measures

When identifying potential measures, priority should be given to the types of cheats/fiddles judged most serious in the risk assessment. It may also come into question to prioritize a certain type of cheat/fiddle even though it has a low or intermediate risk value if there are signs that this type is expected to rise in an alarming way if no action is taken. Furthermore, the search for potential measures should primarily focus on actions that may influence the easily influenced and important causes/circumstances identified in the causal analysis.

Manual 5. Identification of potential measures

The identification of potential measures is a creative process, but it is important to promote this creativity in an organized way.

Look for inspiration and ideas

Ideas and inspiration may come from a range of sources such as¹⁵

- Experiences from attempts to solve this kind of problem elsewhere (another country, another government agency or municipality, the business community).
- Experiences from attempts to solve partly similar problems elsewhere (analogy).

15. See e.g. Premfors, 1989.

- Experiences and ideas from officials, inspectors, and others within the organization.

Brainstorming

Another way to solve problem is by brainstorming. Put together a group of four to twelve people with field knowledge to identify potential measures. They should make an effort to produce a free flow of ideas by observing the following basic rules:¹⁶

- Avoid criticism.
- Welcome wild ideas.
- The more ideas, the better.
- Stimulate combinations of others' ideas

Brainstorming is a group activity used to suggest a lot of ideas very quickly before considering some of them more carefully. The most important rule is to avoid criticism in the initial phase. It is obviously important that notes are taken.

Design simple and appropriate descriptive categories of measures

It is important that the identified measures are classified into appropriate descriptive categories in order to obtain lucidity. We recommend the previously mentioned matrix for situational prevention is used as the starting point and the measures grouped as follows:

- Measures that reduce the risk of fiddles and make it more difficult to cheat.
- Measures that make it more risky to cheat and easier to discover fiddles.
- Measures that reduce the rewards of cheats and fiddles.

16. Premfors, 1989 p. 66-67.

- Measures to counteract the justifications that facilitate cheats and fiddles.

The measures included in the matrix may also be connected to different processes. This makes it easier to identify causal factors and measures that may be of importance to more than one type of cheat/fiddle. The design and implementation of these measures are, furthermore, facilitated as it becomes easier to pinpoint those functions and individuals within the organisation who will be responsible for the implementation.

Evaluation of measure alternatives and choice of measures

The analysis of the evaluation and choice of measures may be made more or less comprehensive dependent on the type and extent of the measures. This includes everything from changing a single handling routine to the alteration of important parts of the control operations influencing the agency's overall control policy.

When evaluating and choosing measures it is essential to assess the measures from an efficiency and feasibility perspective. Efficiency here refers to target satisfaction¹⁷ and financial efficiency.¹⁸ However, as we will show below, it may sometimes be necessary to consider other factors as well.

Manual 6. Models of evaluation and choice of measures

When evaluating and choosing measures the following should be considered

- Expected target satisfaction (what can be achieved in relation to the effort's factual goal, ie. influencing the circumstances that may reduce the occurrence of this type of cheat/fiddle).
- Potential side effects outside the target are (positive and negative)
- Costs of enforcing a measure.
- Administrative feasibility (financial and personnel resources, organizational requirements, etc).
- Customers (compliance costs, the legal rights of the individual, legitimacy, etc).

17. The relation between set targets and the influence, effect, or result that is anticipated with a certain measure/effort.

18. The relation between the result that the agency's goals are expected to bring about and what it might cost to achieve them (cost efficiency).

A simple model of evaluation and choice of measure

A quick and less resource-intensive assessment may be carried out as follows

1. Expected target satisfaction and potential side effects

This is a composed assessment of the expected target satisfaction and potential side effects outside the target area. The assessment may, as in the search for alternatives, be based on experiences collected from the solving of similar problems and theoretical assumptions of factors influencing the actions of individuals or organizations.¹⁹ The measures may then be divided into 1) less promising, 2) promising, and 3) very promising.

2. Costs of enforcing the measures

First, the costs are identified. Second, they are estimated, more or less exactly, in monetary values. Third, based on the mean value of the total cost for measures for the specific type of cheat/fiddle, they may be divided into 3) moderately costly 2) average costly, and 1) costly.

3. Put together the assessment of the target satisfaction/side effects with the cost assessment

A combination may be performed as follows

Very promising (3) + Moderately costly (3) = potential (6).

Very promising (3) + Average costly (2) = potential (5) etc.

The measure's potential may, thus, be found in the interval between 2-6. These may be further categorised into 3) large potential (values 5 and 6), fairly large potential (values 3 and 4), and small potential (value 2).

4. Consequences affecting customers

The consequential effect on customers should also be taken into account. Corporate/organisational compliance costs are usually divid-

19. This may include experiences from research in criminology and/or organisationsforskning.

ed into direct and indirect costs. Direct costs include *inter alia* single adaptation costs, working expenses, and administrative adaptation costs. Indirect costs include changes to the organisational/corporate working methods resulting from increased direct costs, for instance, investment decisions, competitive ability and implementation of innovations. Corporate/organisational advantages may be given as a reduction of the above mentioned costs.

For the individual it is rather the aspect of time and his/hers legal rights rather than the cost issue that are prominent.

The consequences of a measure for the consumer may be given a numerical value, for example, ranging from -3 (low user friendliness) to $+3$ (high user friendliness) where 0 is the status quo.

5. Administrative feasibility

It is not necessarily important how promising and/or costly a measure is if it is not administratively feasible. This includes economic and personnel resources, competence, organizational requirements, account of time for implementation of measure, etc. The measure may be divided into 0) non-feasible, 1) low feasibility, 2) fairly feasible and 3) high feasibility.

The above mentioned factors will have to be dealt with and discussed to which extent a certain measure is administratively feasible.

6. Choice of measure

How the choice or choice recommendation are made may vary according to the alternatives available for the specific type of cheat/fiddle. To begin with, if many options are involved those with a low feasibility may be weeded out. The remaining measures are then discussed and it is reasonable to assume that those with the greatest potential will be the most interesting. It does not, however, rule out the use of more than one measure in order to eliminate or reduce a certain type of cheat/fiddle.

Another approach involves the summing up of potential, user friendliness, and administrative feasibility.

Yet another alternative is the rule of thumb known as dual alternative comparisons. Given a range of options such as A, B, C, etc the idea is to first systematically compare A to B as regards all the im-

portant criteria and effects. Then the best option of these two is compared to C and so forth until the final alternative has been reached.²⁰ This method may also be used to distinguish between options that obtained similar values in the numerical model.

Independent of the choice of model for evaluation and choice/recommendation of measure, the assessment should be carried out by a group of 6-8 people. The group should be a representative sample of the agency at issue and include employees from different departments/levels. This is important for the ability to judge the assessment of the identified measures. To reach a consensus on this matter the following four-step approach may be used:

1. Present the individual assessments of each sub criteria as well as the mean value of the individual assessments.
2. Identify the respective points of convergence and divergence between the participants' opinions.
3. Discuss the background to the differences in the assessment.
4. Try to reach a consensus, possibly by reviewing certain criteria.

Financial models

When time and resources are available or when extensive measures are involved, financial models may be used in evaluation and choice of measure.

Cost-benefit analysis

Given that the alternatives have been identified the analysis is carried out as follows:

1. Mapping and quantification of all relevant effects. Non-measurable effects should be described.
2. The effects are translated into money and discounted. In order to make a comparison of benefits and costs they should, if it is possible to perform acceptable assessments, be expressed in economic

20. Premfors, 1989 p. 102.

values. Effects that may not be described in economical terms, but may be measured in other units or simply described, should also be presented. Discounting refers to the action when future effects are translated into the current market value. This is easily achieved through equaling the discount rate with the safe interest rates in state bonds or market interest, ie. the interest that the state or local authorities pay on loans in the credit market.

3. The alternatives are compared and given priority in order of net proceeds/revenues. To obtain the net value the annual net profit is discounted to the current year. Among the potential measures the one that gives the highest net value should in principle be chosen.
4. Sensitivity analysis. When the assessment of benefits and costs is highly dependent on specific suppositions it is very important to perform a sensitivity analysis. In such an analysis the suppositions or values of the most important variables are deliberately altered in order to establish how stable the results of the cost-benefit analysis really are. The sensitivity analysis also makes it easier to estimate the point when a suggested measures is no longer feasible.²¹¹

Cost-efficiency analysis

As the cost-benefit analysis this analysis aims at finding the best option through quantitative comparisons. The main difference lies in that the cost-efficiency analysis only translates the costs into money. Regarding the proceeds/revenues other, non-monetary, quantitative efficiency measurements adopted to the analyzed activities. Generally, this comparison is expressed by means of a quota of cost and the achievement at issue. One of the advantages of the cost-efficiency approach is that the often very difficult monetary process in the traditional cost-benefit analysis may be avoided. One of the drawbacks is that this analysis limits the opportunities of comparison. In a cost-efficiency analysis the emphasis is on one type of benefit, ie. the intended result of the measure, and others are disregarded. If the se-

21. Generaldirektoratet för näringsliv (GD Näringsliv) (2002). *Pilotprojekt om konsekvensanalyser för företagen. Slutrapport. Erfarenheter och framtida utveckling*. Mars 2002.

lected benefit is not the predominant part of the alternative measures the priority list may be of a limited value or even misleading. This method is, thus, most appropriate for a narrowly defined area with the same or similar effects.²²

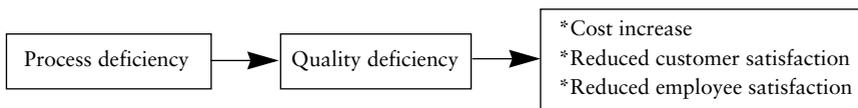
22. *Ibid* and Premfors, 1989.

3. Management/ activity development

Manual I. Identification and suggestions of quality enhancing measures²³

Generally speaking cheats and fiddles occur because of deficiencies in the applied process. This in turn leads to deficiencies in quality which in turn give rise to

- Increased costs of maintaining the process
- Increased costs of searching for and remedy errors
- Reduced customer/citizen satisfaction



A few examples of phenomena characteristic of deficient processes:

- The process has neither been documented nor communicated
- Vague roles, neither documented nor communicated
- Key figures of continuous follow-up are missing

23. This manual is developed by consultant Peter Nilsson, Indicio IT Management.

Process deficiencies – deficiencies in quality

It is important, to the effort of minimizing cheats and fiddles, to identify and tackle the cause of the problem and not only the consequences. It is, furthermore, essential to adopt a problem-orientated approach to preventive measures.

The starting point is that it is the deficiencies in the process, or the control of said process, that is at the root of the problem and accordingly may lead to cheats. Process deficiencies lead to quality deficiencies which in turn result in costs of quality. Quality deficient processes, thus, affect both the customer/citizen and the process owner.

Preventing or reducing quality deficiencies

The following is a description of the steps that are important to follow in order to methodically tackle quality deficiencies in processes.

Identify the problem(s)

Step 1

The first step involves identifying which areas of the organisation are suffering from deficient processes.

Step 2

Define and map those processes suffering from quality deficiencies.

Step 3

Identify which actors or instances that are affected by the identified deficient processes.

Analyse the causes

Step 4

Categorize the identified deficiencies and identify the primary causes for each group.

Step 5

Synthesis of identified deficiencies and causes – synthesis of quality deficiencies.

At primary cause level it is easier to distinguish:

- Connection between different problems/quality deficiencies
- That a number of problems/quality deficiencies deriving from the same primary cause.

This step gives the prerequisites of the continued work to prevent and remedy quality deficiencies. The work starts at primary cause level.

Formulate proposal of measures

Step 6

This step aims at established the time frame needed for correction of errors/quality deficiencies. Thanks to the information gathered during the previous steps it is easier to estimate the necessary resources in the form of the estimated time needed to straightening out the processes at issue.

Step 7

Based on the gathered information on quality deficiencies and their primary causes, we may make suggestions of how to improve processes. Here it is important that the altered process gives good opportunities for different kinds of control which should be made clear in step 9 of the control scheme. The suggestions should also take into account the expressed goals or levels desired for when it comes to

- Costs

- Customer/citizen satisfaction
- Employee satisfaction

Step 8

Analysis of quality deficiencies – Identification of consequences connected with the different improvement measures. Establish key figures for follow-up. Focus lies on identifying how the suggested measures will affect the target. The analysis of quality deficiency is a key factor in securing that the desired results are met.

The analysis of quality deficiencies should give the following facts:

- Financial consequences
- Qualitative consequences
- Key figures for governance and follow-up
- Identification of necessary decisions to achieve the set goals
 - Establish/develop new processes
 - Altered/new work descriptions

Here we get to the point where

- New and quality assessed processes have been developed to replace the deficient ones
- Decisions on implementation of new or altered processes may be made
- Implementation or alteration of processes may commence

To follow up and evaluate the selected measures

Step 9

A control scheme or control strategy is established for by

- Measuring and controlling the quality in the altered processes
- Following up compliance with the set goals

Manual 2. Benchmarking²⁴

This method aims at systematic comparison with leading actors in an area. Benchmarking is also used to establish good practice in the area of development.

This method may be characterized as follows

- It is continuous process
- Comparisons are based on measurements
- It is not only the end product that is emphasized, working methods and processes are equally important
- Comparisons are made with the best in or outside the organization's sector.

Step 1. Choose an area in need of development and improvement

First, the area or process that needs improvement is identified. This may be accomplished in the following ways

1. It is obvious to the government agency.
2. Criticism from external inspectors and observers (government, audits, the media, etc.)
3. The agency has consulted its target groups on what they think about the agency and its operations.
4. External governing factors that in one way or another will influence the agency's future operations.
5. New conditions and requirements pertaining to the activity might have arisen.

The projects or processes selected for the benchmarking process should be limited in numbers. Otherwise there is a risk that the expected improvements are not met at the final stage of the process.

24. This is the abridged version of the National Audit Office document RRV (1996:35). Benchmarking – att effektivisera genom jämförelser (Benchmarking – Rendering more effective through comparisons).

Step 2. Map the selected area

The mapping of the area selected in step 1 above may be carried out as follows:

1. Identify the different phases of the process selected for benchmarking. For the mapping of the different stages of the operation, flow charts, pictures, and diagrams are recommended. Another tip is to think in terms of process chains with pronounced intermediate and end achievements.
2. Write down the requirements and demands, connected to the activity and indirectly the selected process.

Step 3. Compile measurements for the selected area

Choose the measurement or aspect that will be used in comparisons. Measurements may be quantitative as well as qualitative. In general, it is the combination of the two measurements that best reflect real life. However, the choice of measurement is ultimately dependent of what kind of information is desired.

Step 4. Look for good examples and make contacts

This step is about finding a partner for comparison that engages in a similar type of activity rather than organisations or corporations that resemble your own.

Internal benchmarking

This method entails finding a partner for comparison involved in a similar type of activity within the organization. Here the size of the organization does matter. If the organisation is composed of several units or departments with comparable processes and organizational functions, internal benchmarking may be a good method of develop-

ment. The Swedish National Tax Board and the National Social Insurance Board are examples of big agencies where the opportunities to do internal benchmarking should be good.

- The advantages of internal benchmarking may be given as follows:
- The access to comprehensive information should be good.
- Less time and effort is needed to seek acceptance with the benchmarking partner. The process may thus be implemented faster.
- It provides opportunities of discovering differences of interest in the organization.
- It may serve as the basis for external benchmarking.

External benchmarking

In external benchmarking the partner is obviously found outside the organization and it is of less importance whether the selected partner is active in the same area. The focus lies instead on finding the best and most efficient work processes.

The main advantage of external benchmarking is that it enhances the possibilities of finding new approaches, suggestions and ideas.

How to find a good benchmarking partner

- Make an inventory of your contacts.
- Contact interest groups and organizations, in business and the public sector.

Contact bodies with a good overview of government agencies and organizations, for example the Swedish National Audit Office, the Swedish National Financial Management Authority, the National Council for Quality and Development, and the Swedish Agency for Public Management. The National Financial Management Authority's EA evaluation may prove a useful tool.

- Contact the Swedish Institute for Quality Development for a general view of the private sector.
- Go through the appropriation directions of other agencies and the Official Year-Book.

Step 5. Compare with each other

Now it is time for the actual comparison - to gather and exchange information. It is important to verify that the information is correct. Benchmarking may be described as a mutual information exchange, a matter of confidence, and a matter of giving and receiving. It is thus important to keep the following in mind:

- Do not ask questions that you yourself are not prepared to answer.
- Avoid subjects that are delicate or may bring conflict.
- Try to promote a mutual interest for the benchmarking study.
- Be honest and avoid misunderstandings.
- Do not withhold pieces of information – put your cards on the table

Step 6. Analyse the differences in method of working and achievements

The analysis may look a bit different depending on whether the comparisons are mainly qualitative assessments and descriptions or whether they are quantitative measurements. The analysis may be performed as follows

1. Identify potential gaps between your organization and the benchmarking partner.
2. Analyse how large a part of the differences can be referred to non-comparable factors (monetary and personnel, organizational size, external factors the organization has no control of, cultural differences, etc).
3. If the gap is negative after this analysis there is a relatively obvious development potential. If it is positive, this may mean that you have compared yourself to the wrong organization (maybe it was not as good as initially thought).

Step 7. Initiate the alteration work and set new and challenging goals

Based on the results of the benchmarking process the work towards change may be initiated and future goals set up. Independent of how the actual work is carried out is it important that those actually concerned by the potential organizational changes participate and work out tangible proposals of changes and working methods in the process.

The new goals that resulted from the benchmarking should be operative and give clear signals to the organisation as to what and how is needed to achieve the goals. Furthermore, the goals should not be set too high even if the benchmarking method does prescribe that the level aimed at is that of “best practice standards”. It may be perhaps that in some situations it is sufficient to be the runner-up. One possible approach may be to set up goals for each stage and accordingly reduce the distance to the benchmarking partner step-by-step. What is important when benchmarking is to try to attain the level that entails significant improvements of the operations.

Manual 3. Commission and use of evaluations

This manual aims mainly at making the orderer of evaluations aware of some aspects which in the end may enhance the evaluation's usability. The advise given may be summarized by the words "think before you act!".

Step 1. Why evaluate and how use the results?

Three main purposes of evaluation are often given prominence in the literature; control, promotion, and knowledge development.²⁵ In real life it is, however, not unusual that they intertwine.

Control

With control as the purpose the main focus of the evaluation is on principal review of the outcome of a certain activity. The control may, for example, include²⁶

- Outcome – Has the effort lead to the intended result? What side effects have arisen?
- Coverage – Are the actual and intended addressees the same?
- Achievements – What achievements are made? Do they meet the expectations? Do they correspond to the need?
- Costs – Is the money being spent in a sensible way? Does the expenditure stay within the set appropriation framework?
- Legality – Is the effort compatible with the legislation and the demand for protection of the legal rights of the individual?

25. See for example Vedung, 1998; Statskontoret 2001:22; Eriksson, B. and Karlsson, P.-Å. (1998). Utvärdera bättre. För kvalitetsutveckling i socialtjänsten och Karlsson, O. (1999). Utvärdering – mer än metod. En översikt. ÅJOUR. En serie kunskapsöversikter från Svenska kommunförbundet nr 3.

26. Vedung, 1998 p.98.

Promote and improve

Evaluation for *promotional* purposes aims at improving the work functions that are being reviewed. Is the work going as planned? Can it work be improved? The purpose is to locate brake blocks and remove obstacles to developing the activity. For the purpose of promotion the evaluation is aimed at the staff concerned as opposed to the controlling evaluation which is aimed at a superior employer.

Knowledge development and critical review

When the aim is *development of knowledge* the purpose of evaluation is primarily to gain better knowledge about a policy or activity area. This is mainly focused on increasing the understanding of an area or identifying potential problems. What can be learned? Whose interests are met? Who stands to gain or loose?

Whatever the aim of a certain evaluation, it is usually connected to the level in the political/organizational chain of management where it was initiated.

Step 2. What should be evaluated?

It is important to make concrete what should be evaluated. What kind of knowledge of the evaluation object is looked for?

It is important to form a picture of what should be evaluated before deciding on the focus of the evaluation and what questions, aspects or problems that should be observed. This may be obtained by constructing a model of reasoning of the main components.²⁷

A usual form of general reasoning model for evaluation contains the components goal, process, and result. The model may be supplemented by focusing on such frameworks and conditions that decide what is possible to do in a given situation and what may not be changed in the short-term. Changes in society that may influence the evaluation object are usually indicated.²²⁸⁸

27. Karlsson, 1999 p.36.

28. Ibid.

Model of reasoning for the evaluation object

Figur (uppifrån o ner, fr v t h)

Changes in society

Frameworks and requirements

Goal, Process, Result

For each definition of the definitions in the model above it is possible to make a list of the aspects that you want to know more about and around which to formulate the evaluation questions and the aim and direction of the evaluation.

As regards the direction of evaluations we may differ between effect evaluations and process evaluations. The former focuses on the activity outcome or effort, while the latter emphasizes the implementation.²⁹ From a methods perspective the process evaluation is connected to the qualitative method and the effect evaluation to the quantitative method.³⁰

Qualitative method

- Dimensions of quality
- Processes
- Course of development
- Alterations

Quantitative method

- Measurement of quality
- Results
- Effects
- Descriptions of conditions

Step 3. How should the evaluation be organized?

Who should perform the evaluation?

There are two options to choose from, self-evaluation and external evaluation. Self-evaluation is performed by the party concerned while external evaluation is carried out by someone from the outside.

29. It is not uncommon for these two approaches to coincide as the assessment of effects often presupposes an assessment or understanding of the implementation.

30. Westlund, P. and others (1995) Att utveckla kvalitet i socialtjänsten. En introduktion. Socialstyrelsen, SoS-rapport 1995:19.

The following advantages and disadvantages of internal and external evaluation may be given as follows.³¹

	Advantages	Disadvantages
Internal Evaluation	<ol style="list-style-type: none"> 1. Less time-consuming 2. The evaluator is familiar with the issue and aware of the intentions. 3. The evaluator is familiar with the activities, language, and specific conditions. 4. The evaluator can give a profound elucidation of the events. 5. The evaluation results in feedback and training as the user is the same person/ organization. 	<ol style="list-style-type: none"> 1. Difficult to differentiate between roles as employee and evaluator. 2. The risk of overlooking or defusing failures and over-emphasizing success. 3. Entails a poorer distribution of results to external interested parties. 4. Less potent in creating new ideas. 5. The evaluation is given less importance in a situation of conflict. 6. Deficiencies in experience of evaluation work, reporting, etc.
External Evaluation	<ol style="list-style-type: none"> 1. Comprehensive elucidation – no ties to the organization. 2. May keep a distance to the events and external interested parties. 3. Entails a better distribution of results to external interested parties. 4. Better at generating new ideas. 5. Probably more important in a situation of conflict. 6. The evaluator has expert knowledge in research- and survey methods, reporting, and distribution of results. 	<ol style="list-style-type: none"> 1. More time-consuming. 2. Poor knowledge about the activities. 3. Lack of commitment to the underlying ideas. 4. Difficulties to adopt the results into practice. (poor local legitimacy). 5. Does not contribute to enhancing the in-house competence in evaluation issues.

It is of the utmost importance that the evaluator has the required competence. Otherwise there is a risk that the evaluation is not put to use as it cannot produce knowledge regarded as reliable or relevant to the user.

The following examples may serve as guidelines for when to use internal or external evaluation.³²

Internal evaluation

- Make a small-scale pilot scheme on an agency that has not yet tried out instruments of governance.
- Investigating whether the execution of a measure is going as planned, if the implementation is going smoothly or whether problems have been run into.

31. See Vedung, 1998 p. 108-109 and Karlsson, 1999 p. 64.

32. See Vedung, 1998 p.110.

External evaluation

- This is the obvious choice in situations where an external higher level needs evaluation for the purpose of control.
- Experimental work on a small scale with yet to be tested instruments of governance that will be implemented nationally should be evaluated externally (this was made, for instance, when the Swedish State-controlled company for the sales of wines and spirits decided to be open on Saturdays).
- If the purpose of a control within the agency is control, the evaluation should be performed at a level above those controlled.

External and internal evaluation

- If the agency's management need evaluations as a basis for the relocation of resources within the agency, the evaluation may be carried out both internally and externally. It seems most natural that it is first carried out within the board or by its order. However, the parties concerned should be interviewed in the course of the study and later on invited to express their views on the report. The responsibility should lie at least on the level above the parties concerned. Preferably, the evaluation should be conducted by someone with high status and a good reputation. Another option is to transfer the evaluation to someone from another unit in the organization.

Timing

- One of the requirements for an evaluation to be used in practice is that it has been adopted in time to the decision-making processes and the information needs.³³
- It may, however, be impossible to answer certain questions at a certain point of time as sometimes it takes a while before the desired effect manifests itself. Meanwhile, there are other actions that may contribute to the grounds for decision. For example, focusing on the intermediate results – achievements or effects that presumably preceded the desired end result.³⁴
- Internal evaluations of the promotional kind should be carried out continuously. They are, however, especially important at the early stages of the governance process and if the chain of implementation is long.³⁵

Assignment dialogue

- Extent and focus; the commissioner should emphasize the expectations of what the evaluation is expected to elucidate. The expectations serve as the basis for making the best possible use of time and resources.³⁶
- Variables that may be manipulated; When making evaluations of the promotional or controlling type, the orderer should emphasize that evaluations should focus on the explanatory factors that might be altered.³⁷
- Access to information; At an early stage, those responsible for the implementation of the evaluation should elucidate which question may be answered and on which grounds in order to create reasonable expectations of the outcome of the analysis.³⁸

33. Statskontoret, 2001:22 p. 6.

34. Ibid.

35. Vedung, 1998 p.110.

36. Swedish Agency for Public Management, 2001:22 p. 13.

37. Vedung, 1998 p.230.

38. Ibid. p. 7.

- Decision relevance; Questions that arise in the course of the evaluation and are relevant to the decision-making, should as far as possible be included in the evaluation.

Step 4. Assessment work

The assessment is the main task of the evaluation. The evaluation orderer should be familiar with the different grounds for assessment to be able to precise which aim and direction an evaluation should have.³⁹

Analytically, the issue of assessment may be divided into four sub issues:⁴⁰

1. Identification of suitable value criteria that may be used in the assessment and consequently selection of the criteria to be used.
2. Defining standards that identify criteria success and failure.
3. Defining the present state of activities as regards each criteria and comparing with the standards of each criteria.
4. Summarizing the assessments of each criteria to produce a comprehensive assessment of the organizational value.

1. Which criteria should be used for assessment?

Vedung argues that there are five fundamental ways in which to value public undertakings.⁴¹

a) Substance evaluation

Such an evaluation entails the factual appraisal of outcome, end achievement, and administration without taking into account the production costs. Potential criteria include

39.⁴⁰ Knowledge of the different grounds for assessment also facilitates the interpretation and estimation of the evaluation outcome.

40.⁴¹ Vedung, 1998 p.193.

41.⁴² Ibid p. 194-208.

Descriptive value criteria

1. Target satisfaction
2. User/customer requests, expectations, and quality criteria
3. Professional opinions on value and quality
4. Citizens requests, expectations, and value criteria
5. The goals, expectations, and quality criteria of all interested parties
6. Target-free evaluation (any value criteria except achievement goals)

Prescriptive value criteria

1. Contributions to the solution to the problem
2. The user's (customer's) needs
3. Equal distribution
4. Public interest

b) Measuring productivity/Measurement of productivity

Productivity is a measurement of how much an actor achieves with the use of a given amount of assets. It illustrates a certain organizational condition but does not take into account the effects of activity on the outside world or its perception of said effects. For example

$$\frac{\text{Handling of housing allowance}}{\text{Total amount of minutes spent on handling the case}} = \text{Unity cost in euro per application}$$

$$\frac{\text{Environmental inspection}}{\text{Working hours per inspection}} = \text{euro per inspection}$$

d) Efficiency assessment

In an efficiency assessment the costs and the satisfaction of outcome goal have to be taken into account. Thus, efficiency is equal to target satisfaction per euro.

Efficiency may be measured in two manners:

Cost-benefit analysis the quota of the monetary values produced by the Achievement (outcome effects in euro) and monetary costs of the achievement/effort.

Cost-efficiency analysis the quota of the value of the effort outcome effects in physical terms the effort costs in euro

d) Evaluation of procedure and legitimacy

This includes values such as the legal rights of the individual, democratic aims, representative sample, etc.

e) Organisational strategy

This valuation strategy focuses on procedures to establish and apply criteria and standards. This entail setting up institutes to handle the evaluation. (The Swedish system of public inquiries where a range of parties may participate and assess the effects of the public policy and its results, may be seen as an organizational solution to the assessment problem.)

2. What measurements should represent success and failure?

In order to assess productivity, efficiency, etc we need points of reference or objective values, for example

- The past
- Similar national activities
- Similar international activities
- Best practice (benchmarking)
- Degree of target satisfaction
- User expectation
- Demands and goals of interested parties
- Professional standards
- Minimum (the least acceptable standard)

- Median values for local authorities, the whole country, etc.
- Optimum (measured standard in relation to optimum standard)

3. The complete assessment

The complete assessment entails a balance between a number of criteria. What comes out of the complete assessment is thus dependent on which standards and measurements that are taken into account. For example⁴²

- The operational goal was achieved to a higher degree than earlier, but at higher costs when compared to similar international activities.
- The activities proved considerably less costly than before, but did not meet user expectation or the demand for publicity.
- The operations generate more revenue/income than it cost, but has a lower target satisfaction when compared to similar national activities.

A frequently used approach is to compare the evaluation results against a model of causal factors behind the decisions or activities to be evaluated. When comparing the results with the model it is thus possible to establish whether an operation has succeeded or failed in achieving the desired goal.

If an operation has failed we may take a step further and close in on the answer of *why* it failed. We may differ between implementation failure and theory failure. Was the failure a result of poor implementation? Or was it because the suppositions of how the operations were to function did not apply? The former case deals with assessing whether the achievements correspond with the operational purpose. The latter involves explaining why the results were never met even though the achievements were excellently performed.⁴³

42. Statskontoret, 2001:22.

43. Ibid., p.10.

Appendix. Target group seminars

1. Introduction

Five target group seminars were held with participants from some twenty government agencies.⁴⁴ The purpose was to capture the experiences of the different agencies of why cheats and fiddle arise and obtain suggestions of improvements to reduce these problems.

2. Seminar results

Each seminar included an exercise where the participants were to give reasons for why cheats and fiddles arise. The causes were then divided into categories or primary causes. The exercise ended with a discussion. The results were compiled in a synthesis and some of the views are also included in the main text of this publication.

The following categories were identified and the primary causes of cheats and fiddles may be attributed to deficiencies connected to

1. Process – Work flows and routines

44. The participating public agencies and organizations were the National Audit Office, the Swedish Agency for Public Management, the Swedish National Financial Management Authority, Parliamentary Ombudsmen, the Swedish Work Environment Authority, the National Board of Fisheries, the National Food Administration, the Swedish Business Development Agency, Socialförsäkringsverket, the Swedish National Tax Board, the Swedish National Labour Market Administration, the Swedish Association of Local Authorities, the Swedish Customs Service, the Swedish Financial Supervisory Authority (financial control), the County Administrative Board of Stockholm, the City of Stockholm (Environment division and social services division), Ministry of Finance, Tillsynsutredningen, the Enforcement Authority in Stockholm, and the Royal Institute of Technology (professor Sven Oven Hansson and postgraduate student Lars Lindblom).

2. IT support, other support – Tools to efficiently carry out controls and secure quality
3. Governance – Governance of the agency and within the agency
4. Roles and responsibility – Definitions of attitudes and who does what
5. Competence/education – Competence to execute efficient control
6. Regulation/regulatory regimes – The legislator's possibilities to perform and influence control

The diagram below illustrates the distribution between the different categories. The scale states how many views were attributed to each category at the seminars.

Diagram fr v t h

Process, IT support, other support, governance, roles and responsibility, competence/education, regulation.

From this it follows, that individuals with comprehensive experience of control issues in many government agencies consider that a comprehensive view should be adopted. Many factors are interconnected and control cannot thus be discussed in a strictly narrow perspective.

Another interesting aspect is that governance plays a major role in control. It is evident that management issues are vital in obtaining an efficient control. Furthermore, it is important to underline the importance of the employees' competence to the control work.

To conclude, a number of commentaries from the seminar participants will be accounted for under the respective category.

2.1 Process

- “Follow-up and control usually come second. The primary occupation is after all to be in operation”.
- “Control is not top priority. It is difficult to integrate the control into routine matters”.
- “It is important with a control perspective on all processes”.

- “To prevent cheats and fiddles the emphasis should be on the early stages of the process. Initially, this will demand more resources, but there will be efficiency in the long run”.
- “Working under pressure is often a source of cheats and fiddles as lack of time leads to poor planning”.
- “Government agencies have a lot to gain from recruiting a controller to follow-up the operations”.
- “It has become trendy to employ young university graduates. Government agencies are not very good at taking advantage of the knowledge that older employees have”.

2.2 IT support, other support

- “There is too much manual handling”.
- “The Country Administrative Board of Stockholm has experienced that errors often occur in applications pertaining commercial traffic. Language difficulties and cultural differences entailed that the applications were often incomplete. A new routine was then introduced whereby the agency gathered all the on behalf of the applicant. This increased the quality of the application material and resources that had previously been used to correct errors could be used for other tasks”.
- “Deficient documentation of routines is an impediment to knowledge transference”.
- “Technology is not applied satisfactorily. Implemented IT solutions are not always activity-driven”.
- “Lack of methods and tools for efficient control”.
- “Competitors are important informers to agencies with control functions”.
- “The principle of public access to official records is a corner stone of democracy and may also be used to document and distribute information on irregularities. It is important to make public cheats and fiddles in order to break an erring culture. Many errors are, for instance, committed in connection with public procurement”.

2.3 Governance

- “The Cabinet Offices’ governance works best when the agency has a relationship with only one department. Agencies depending on more than one department often upplever problems caused by deficient governance”.
- “The coordination between the department could be improved”.
- “At agency level it is important that everyone knows the rules and what is expected of them. Aid may include activity plans, follow-ups and key figures.
- “It is important to define responsibility and mandate. The question is simply who is in control of what”.
- “Politicians are not interested in control as it generates revenues in the long run. This is why not enough resources are spent on control”.
- “Local authorities constitute a problem as they are supposed to supervise their own operations. This does now work out very well as there are conflicts of interest”.
- “Opportunities to follow up are neglected in the design of that which will be controlled”.
- “Risk analysis is important in order to identify areas where the risks are high and controls needed”.

2.4 Roles and responsibility

- “There is a present trend towards less guidance and more control. A restrictive attitude prevails and the government agencies act in a more legalistic fashion. At a lower level, where the inspections are carried out, the discretionary element is more frequent”.
- “The agencies rarely report their suspicions. One of the reasons for this is that the ensuing sanctions are perceived as too soft”.
- “Lack of experience may lead to fear of decision-making”.
- “The attitudes of citizens and firms to the existing rules. It is widely acceptable to break some of the rules”.

2.5 Competence/education

- “Lack of competence with managers and administrators when it comes to control”.
- “The rules are not always interpreted consistently within the government agency”.
- “When young and insecure officials do not dare to make a decision, they instead order in unnecessary information to postpone the decision”.
- “The Government Offices have poor knowledge of the agencies’ operations which means that it is difficult to efficiently govern the agencies”.
- “The Government Offices renew personnel at a rapid pace. It is not unusual to stay only one or two years. It is a major problem that the staff turnover lay the collective memory in ruins. The situation has deteriorated even further since Sweden joined the EU as the office is in fact undersized to tackle the task”.
- “No training in methods of inspection is offered. Little work is done to develop the methods of inspection work”.
- “Lack of knowledge of the rules in the regulatees”.

2.6 Regulatory regimes

- “An obstacle to the control work is the complexity of the rules and directions”.
- “There should be a legal definition of the term supervision”.
- “Penalties for breaching a rule are not always stiff”.
- “The EU has turned out to be a disaster to Swedish business as it is mainly made up of small companies while the regulation is aimed at larger corporations. Small companies find it difficult to follow all the rules that are implemented. Thus, the rules should to a larger extent be adopted to the targeted operation”.
- “Many government agencies have a duty to report suspicions of crime discovered in their respective areas of control. For the confidence in the state governed by law it is, however, devastating

with all the reports sitting around gathering dust in the offices of police and prosecutor. Legislators should be more careful before including a duty to report as resources to follow up the complaints are rare to come by”.

- “Vague ordinances, directions, and appropriation directions”.
- “Poorly implemented rules. Lack of acceptance of the rules with the regulatees”.

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