visual stories in AUDITS

SUMMERSCHOOL IN PUBLIC AUDITING AND ACCOUNTABILITY

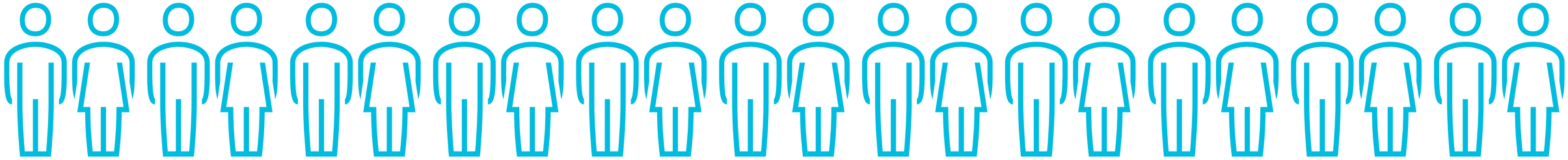
Linda Meijer-Wassenaar

Algemene Rekenkamer

Are you more oriented on text or on visuals in your audit work?

VISUAL

TEXT



Are you more oriented on text or on visuals in your audit work?

WE DID IT!

VISUAL

TEXT

Are you more oriented on text or on visuals in your audit work?

- People have different information preferences between visual and text

Are you more oriented on text or on visuals in your audit work?

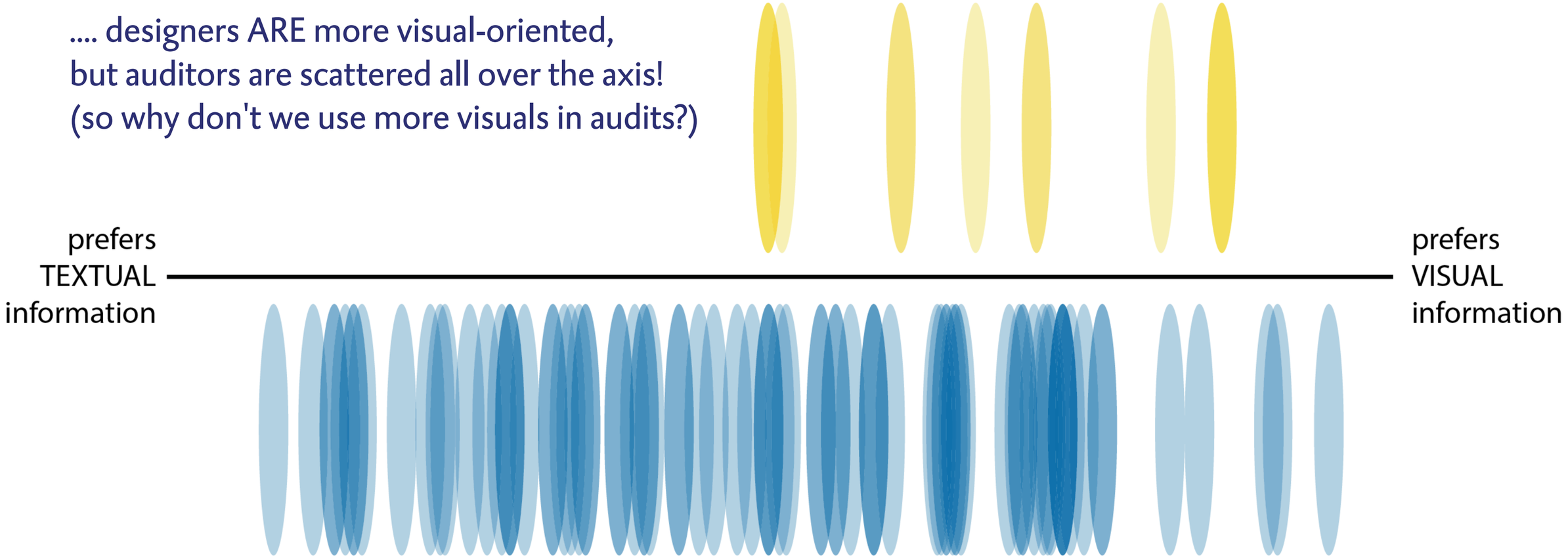
- People have different information preferences between visual and text
- The line between visual and text is very thin: it starts with the paragraph Design is about shaping, chunking, coding, and eventually illustrating

Are you more oriented on text or on visuals in your audit work?

- People have different information preferences between visual and text
- The line between visual and text is very thin: it starts with the paragraph Design is about shaping, chunking, coding, and eventually illustrating
- (Text are visual symbols/codes as well; why do we only use text?)

My assumption: **designers** are more visual-oriented, **auditors** like text

.... designers ARE more visual-oriented,
but auditors are scattered all over the axis!
(so why don't we use more visuals in audits?)



I am an auditor and ...

I am an auditor and ...

- ...I want to understand the audit topic

I am an auditor and ...

- ...I want to understand the audit topic
- ...I want to find the truth

I am an auditor and ...

- ...I want to understand the audit topic
- ...I want to find the truth
- ...I want to improve public administration and public accountability

I am an auditor and ...

- ...I want to understand the audit topic
- ...I want to find the truth
- ...I want to improve public administration and public accountability
- ...I want to share the story I discovered

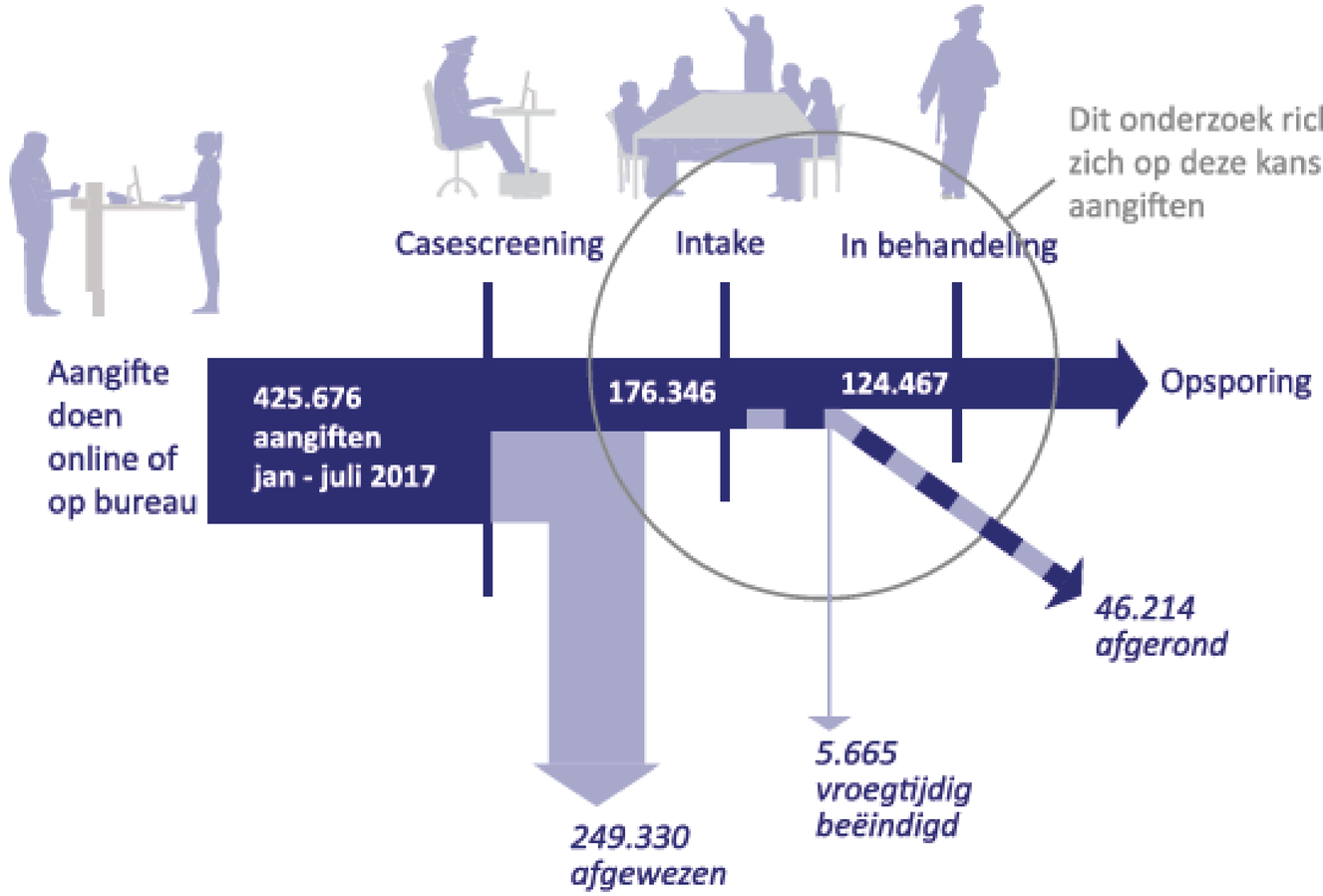
I am an auditor and ...

- ...I want to understand the audit topic
- ...I want to find the truth
- ...I want to improve public administration and public accountability
- ...I want to share the story I discovered

... and I prefer visual information!

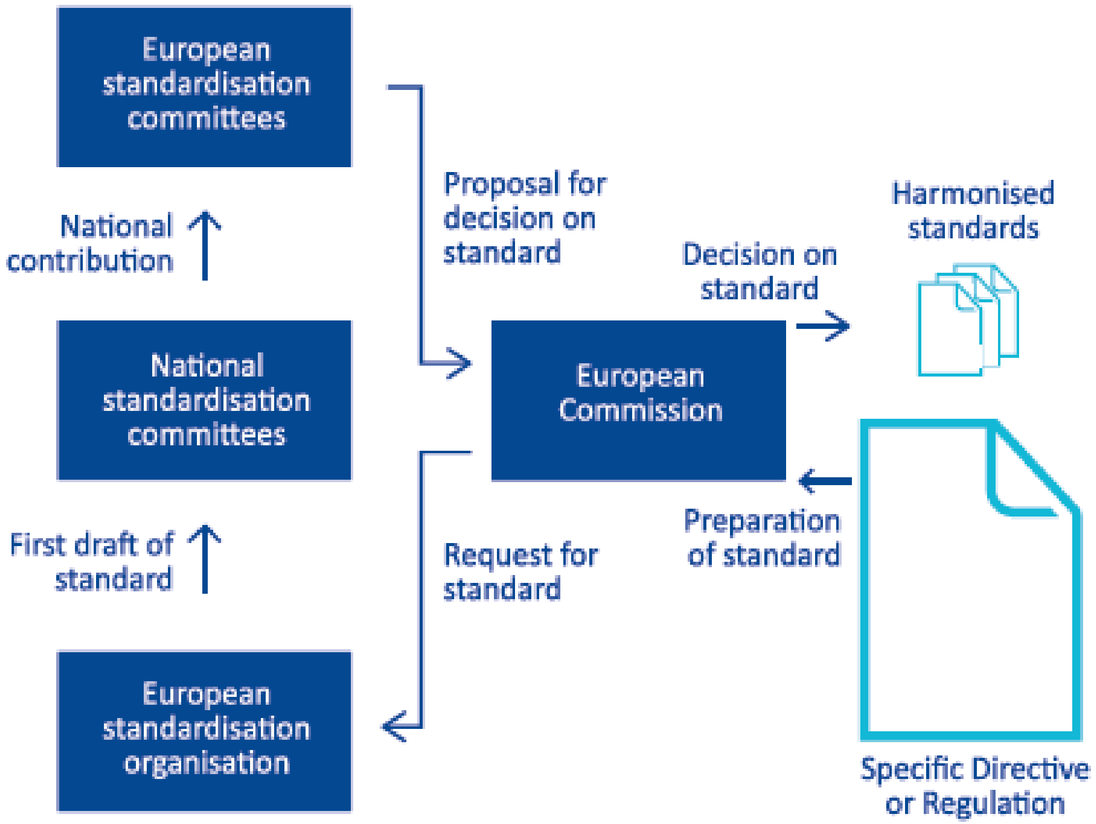
I am an auditor and I design

Lang niet alle aangiften van burgers worden door de politie in behandeling genomen

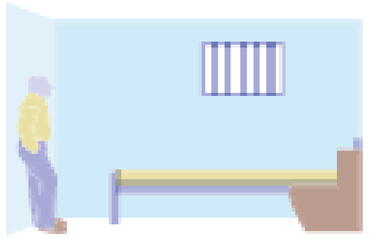


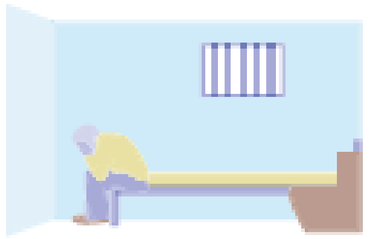
I am an auditor and I design

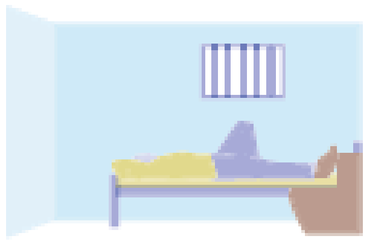
The European Commission leaves the details to the involved parties (through their membership of standardisation organisations)



I am an auditor and I design







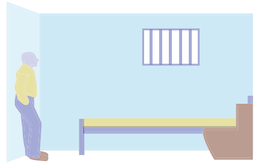
Two stages of pre-trial: police custody and provisional detention, preceded by detention before trial

Police cell

Stage 1 - Detention before hearing

Max. duration:

9 hours



police custody

Stage 2 - Police custody

Max. duration:

3 days

Stage 3 - Prolongation

Max. duration:

3 days

Prison

pre-trial

Stage 4 - Remand

Max. duration:

14 days

provisional detention

Stage 5 - Imprisonment

Max. duration:

90 days

Fase 6 - Prolongation

Max. duration:

90 days (every time)

How can we use visual and information design at the NCA?

How can we use visual and information design at the NCA?

How can we use visual and information design at the NCA?

- designers understand through making

How can we use visual and information design at the NCA?

- designers understand through making
- designers want to solve a problem

How can we use visual and information design at the NCA?

- designers understand through making
- designers want to solve a problem
- designers want to engage people

How can we use visual and information design at the NCA?

- designers understand through making
- designers want to solve a problem
- designers want to engage people
- designers want to give meaning

How can we use visual and information design at the NCA?

- designers understand through making
- designers want to solve a problem
- designers want to engage people
- designers want to give meaning

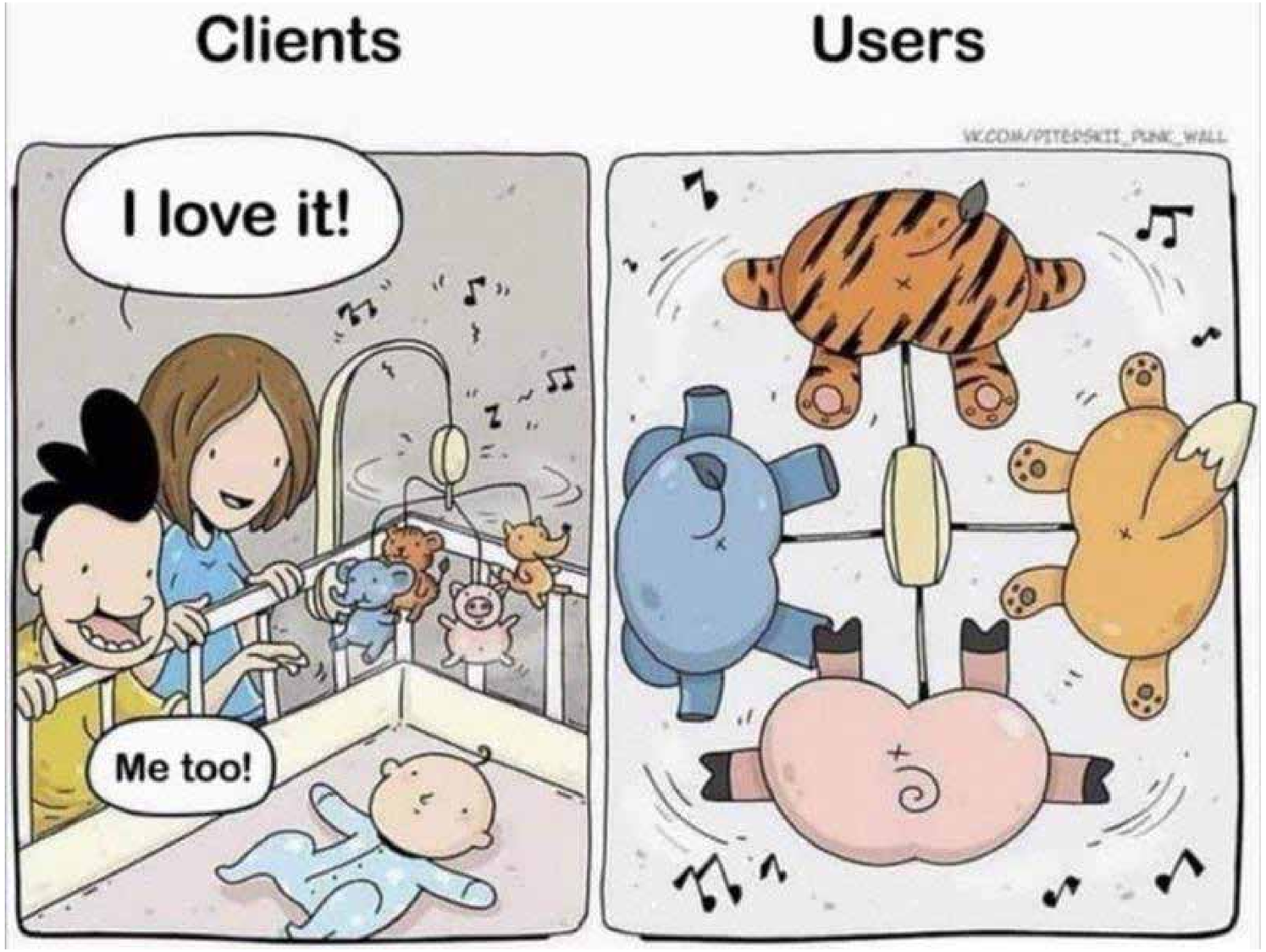
they work human-centered

Does the audit report make you *proud*,

or

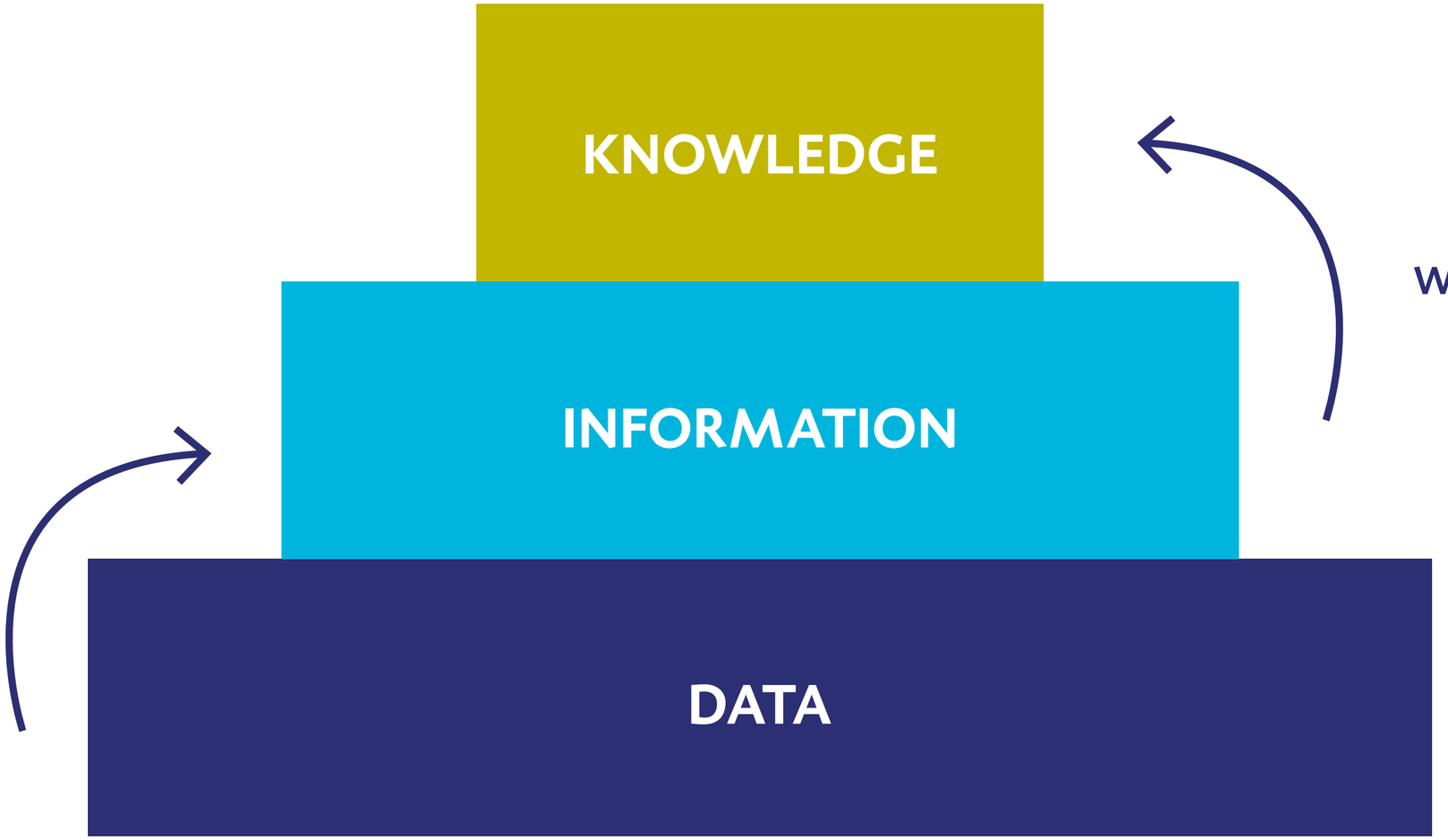
Does the report *work*?

Human-centered design versus content-centered design



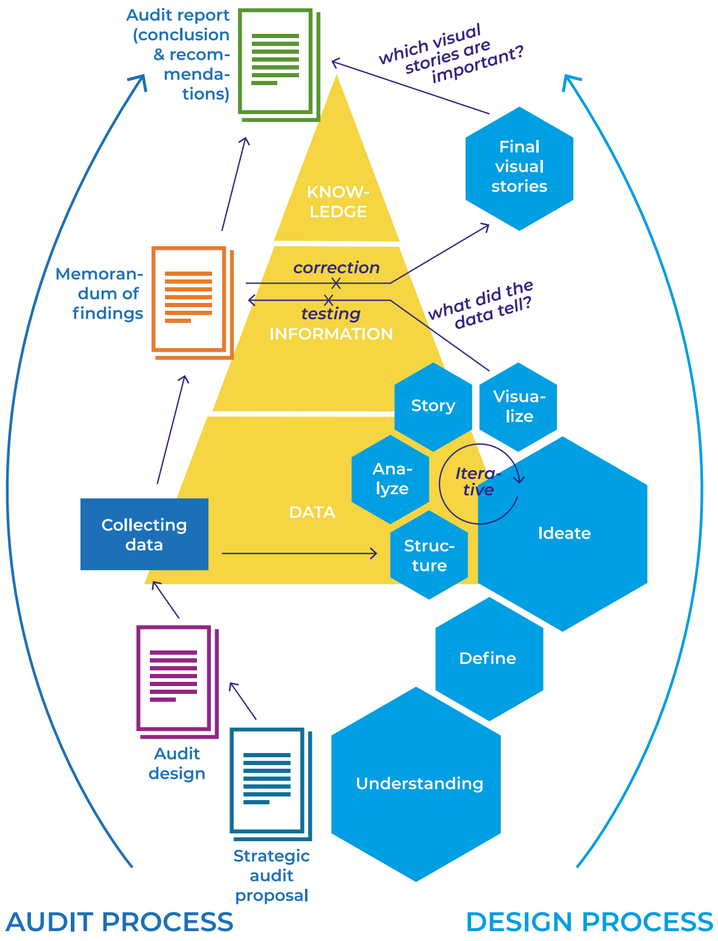
What humans do we put in the centre?

visuals for
AUDITORS
discover;
what does the
data show?



visuals for
THE PUBLIC
tell;
what is important
to know?

How can we use visual and information design at the NCA?



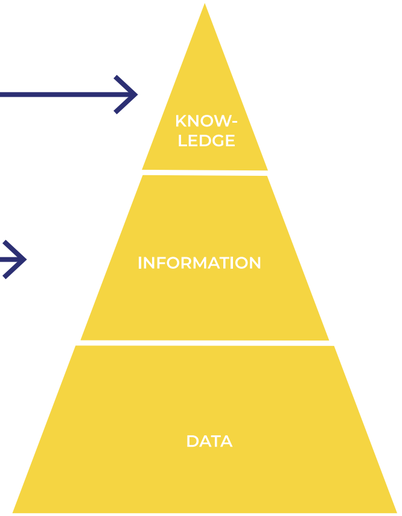
Entwine audit & design process

How can we use visual and information design at the NCA?

knowledge →

info →

data →

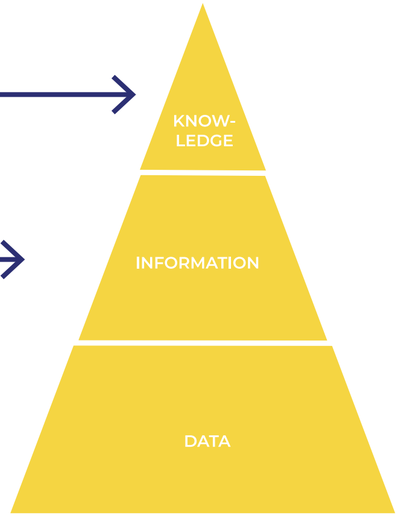


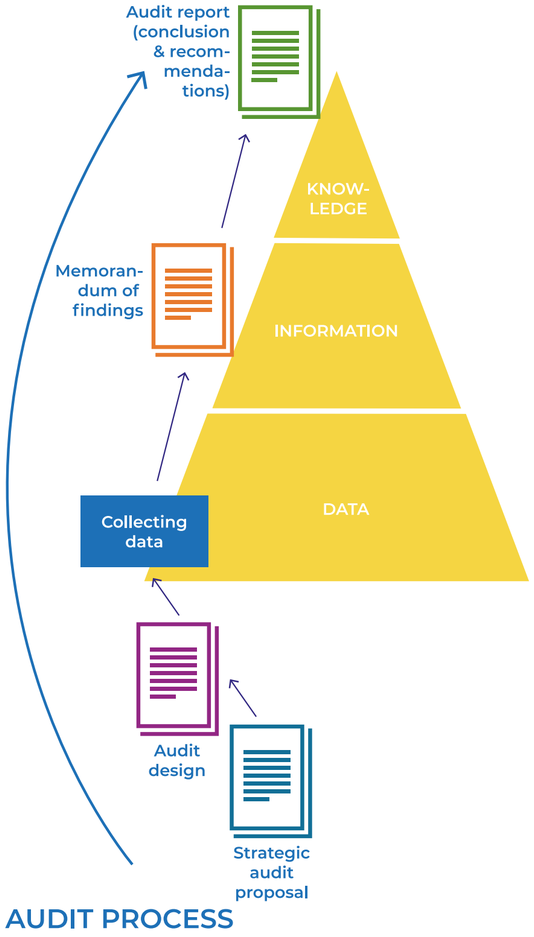
How can we use visual and information design at the NCA?

knowledge →

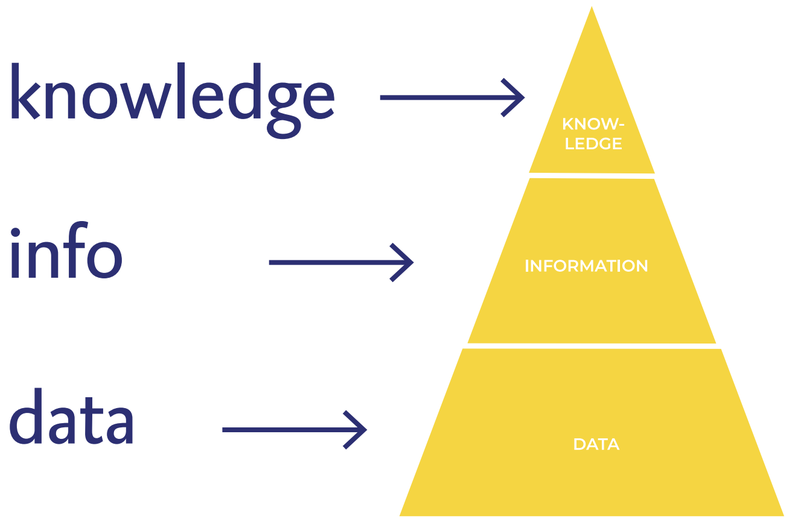
info →

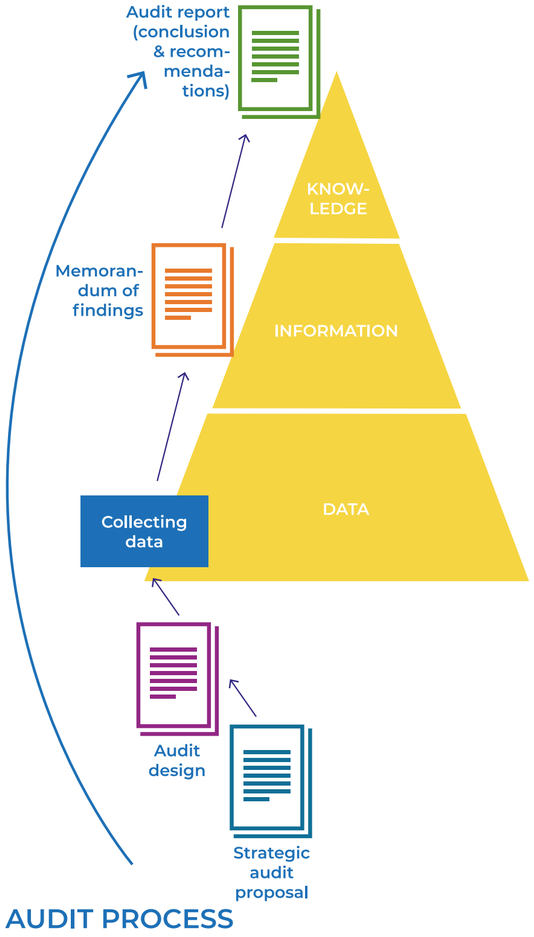
data →

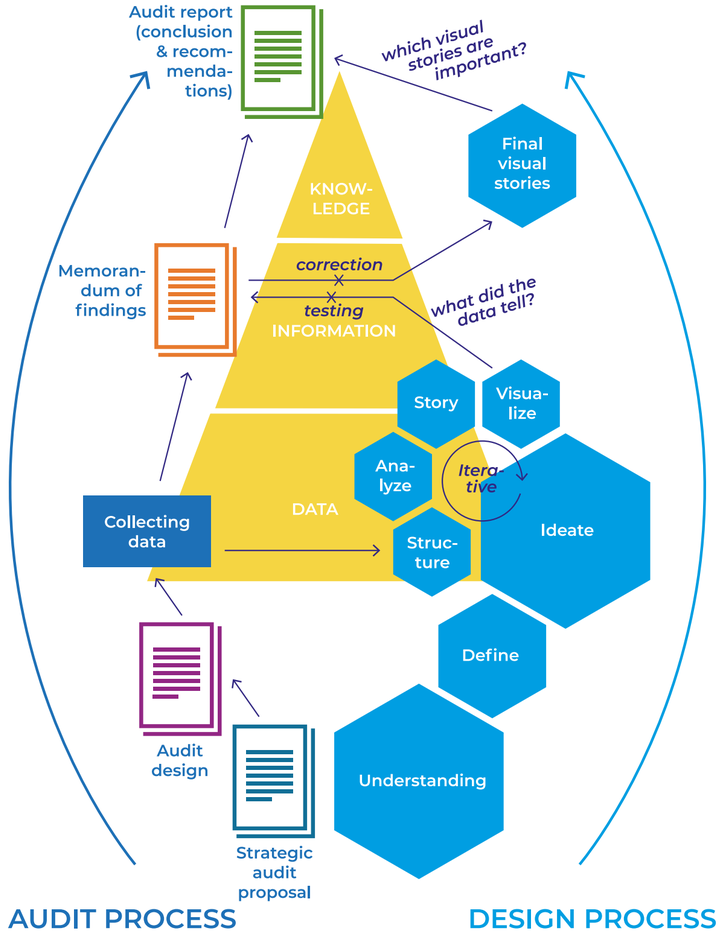




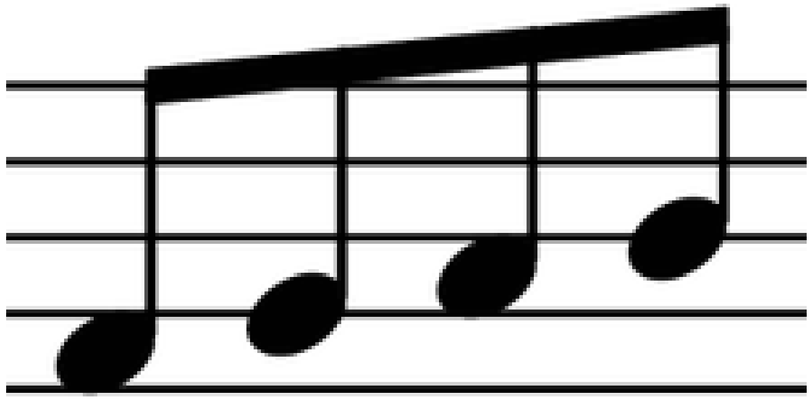
How can we use visual and information design at the NCA?







INTERMEZZO I



Do you create visual stories?
And if NOT,
what is holding you back?
And if SO,
what helped you?

Let’s tell ánd show

Cases at the Netherlands Court of Audit

Algemene Rekenkamer

Let’s tell ánd show

Cases at the Netherlands Court of Audit

→ Revolving Funds (2019)
→ Social Domain (2018)
→ Long-term Care (2018)
→ CE marking (2017)

Revolving Funds (2019)

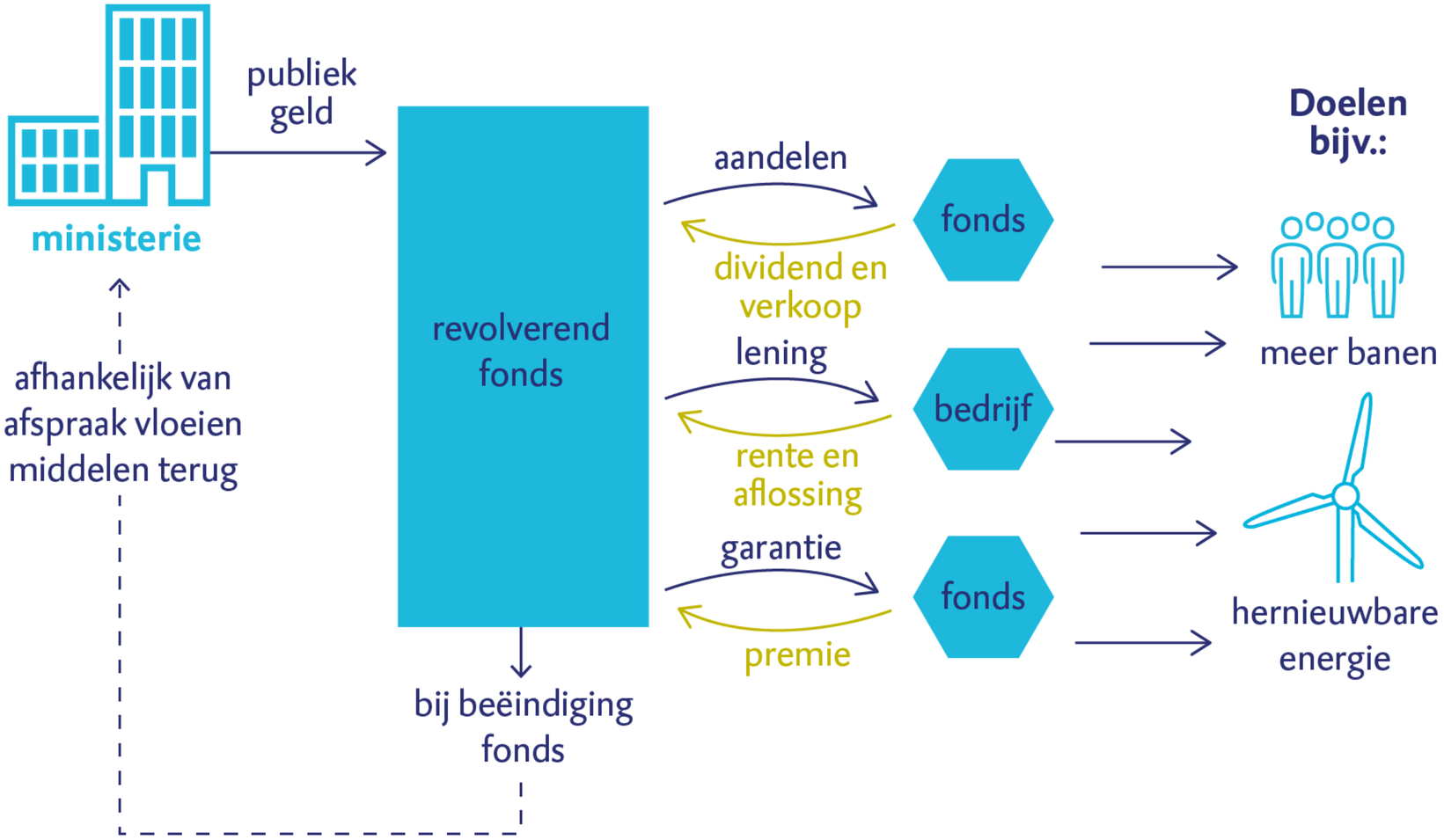
Context: this new financial instrument was popular to use among Dutch governments, yet little was known or regulated

Goal: push the topic in order to get more grip on the topic

Main user: Ministry of Finance

Visual form: report with small tales (24 factsheets) and big pictures

Revolving Funds (2019)



Revolving Funds (2019)

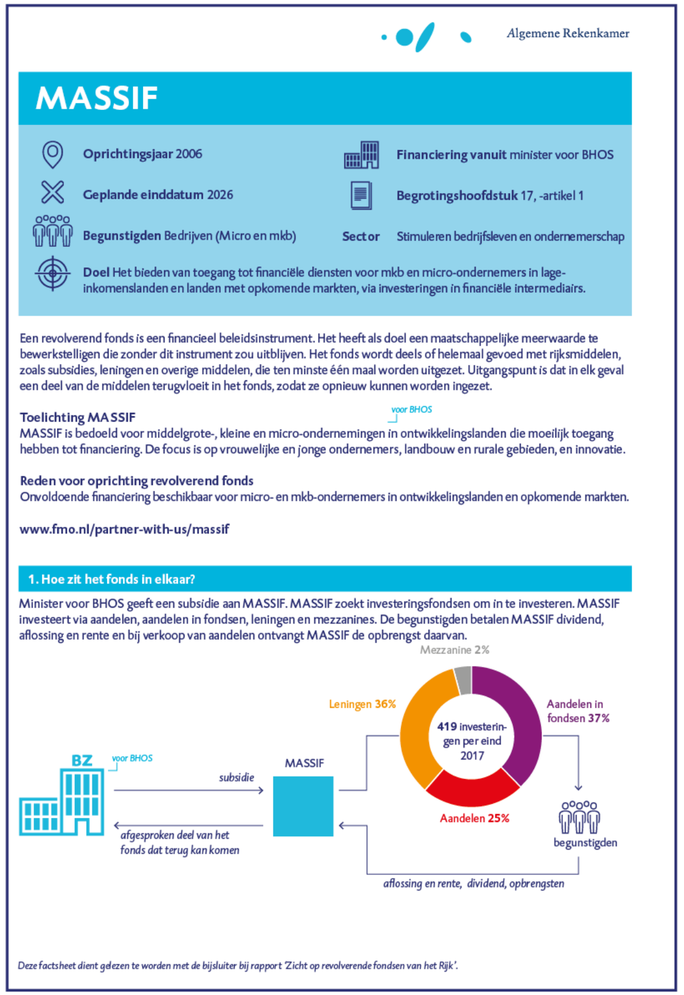
Context: this new financial instrument was popular to use among Dutch governments, yet little was known or regulated

Goal: push the topic in order to get more grip on the topic

Main user: Ministry of Finance

Visual form: report with small tales (24 factsheets) and big pictures

Revolving Funds (2019)



Algemene Rekenkamer

MASSIF

Oprichtingsjaar 2006

Geplande einddatum 2026

Begunstigden Bedrijven (Micro en mkb)

Financiering vanuit minister voor BHOS

Begrotingshoofdstuk 17, -artikel 1

Sector Stimuleren bedrijfsleven en ondernemerschap

Doel Het bieden van toegang tot financiële diensten voor mkb en micro-ondernemers in lage-inkomenslanden en landen met opkomende markten, via investeringen in financiële intermediairs.

Een revolverend fonds is een financieel beleidsinstrument. Het heeft als doel een maatschappelijke meerwaarde te bewerkstelligen die zonder dit instrument zou uitblijven. Het fonds wordt deels of helemaal gevoed met rijksmiddelen, zoals subsidies, leningen en overige middelen, die ten minste één maal worden uitgezet. Uitgangspunt is dat in elk geval een deel van de middelen terugvloeit in het fonds, zodat ze opnieuw kunnen worden ingezet.

Toelichting MASSIF
MASSIF is bedoeld voor middelgrote-, kleine en micro-ondernemingen in ontwikkelingslanden die moeilijk toegang hebben tot financiering. De focus is op vrouwelijke en jonge ondernemers, landbouw en rurale gebieden, en innovatie.

Reden voor oprichting revolverend fonds
Onvoldoende financiering beschikbaar voor micro- en mkb-ondernemers in ontwikkelingslanden en opkomende markten.

www.fmo.nl/partner-with-us/massif

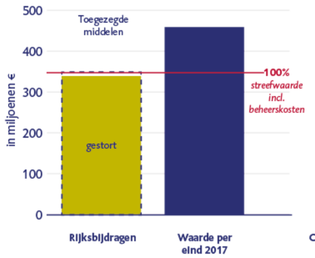
1. Hoe zit het fonds in elkaar?

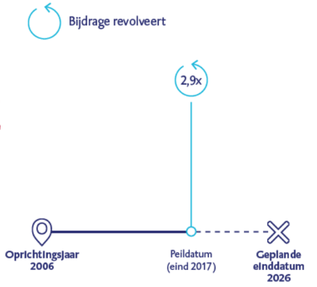
Minister voor BHOS geeft een subsidie aan MASSIF. MASSIF zoekt investeringsfondsen om in te investeren. MASSIF investeert via aandelen, aandelen in fondsen, leningen en mezzanines. De begunstigden betalen MASSIF dividend, aflossing en rente en bij verkoop van aandelen ontvangt MASSIF de opbrengst daarvan.

Deze factsheet dient gelezen te worden met de bijsluiter bij rapport 'Zicht op revolverende fondsen van het Rijk'.

2. Hoe revolveert de rijksbijdrage van het fonds?

De minister streeft per fonds een percentage na voor revolverendheid. Dit is inclusief óf exclusief beheerskosten. Hieronder de stand van zaken: als de gerealiseerde waarde van het fonds eind 2017 hoger of lager is dan de gestorte rijksbijdragen, komt dit omdat investeringen van het fonds op winst of op verlies staan.





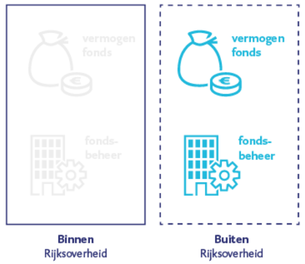
3. Hoe vaak zet het fonds de middelen in?

Kenmerk van een revolverend fonds is dat een euro meerdere keren kan worden ingezet. Eind 2017 is elke gestorte euro van MASSIF **2,9 keer** ingezet. Looptijd leningen is 3-15 jaar.

4. Wat is de positie van het fonds tot het Rijk?

Hier laten we zien of het vermogen van het fonds en het fondsbeheer binnen of buiten het Rijk zijn geplaatst. Die plaatsing buiten de rijksoverheid heeft namelijk gevolgen voor wat het parlement te zeggen heeft over het fonds.

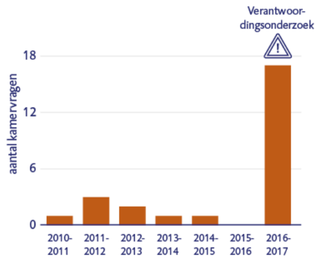
Voor **MASSIF** geldt:



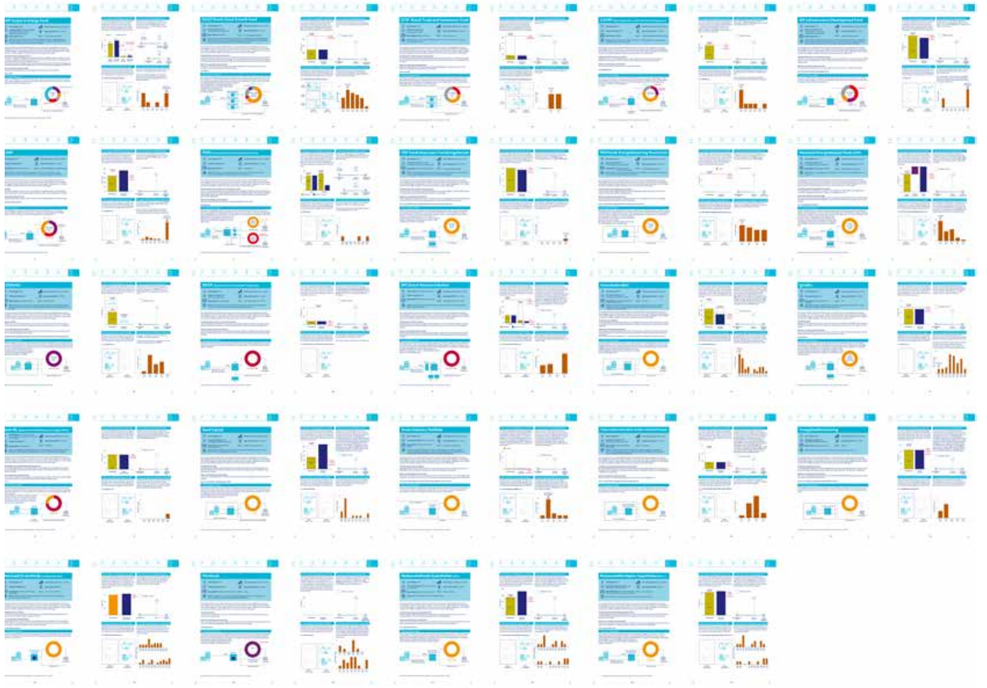
5. Hoe vaak vraagt de Tweede Kamer naar het fonds?

Minister voor BHOS rapporteert resultaten MASSIF in jaarlijkse rapportages. Evaluatie in 2010 en 2015. Verlenging in 2016 (van 10 jaar).

Geen Kamervragen in het oprichtingsjaar van het fonds. De piek in Vergaderjaar 2016-17 komt door het Verantwoordingsonderzoek 2016 van de Algemene Rekenkamer.



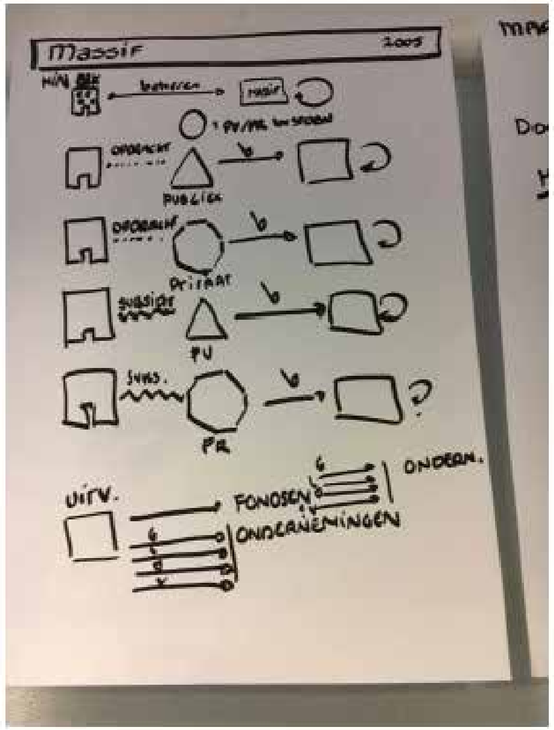
'Small tales'

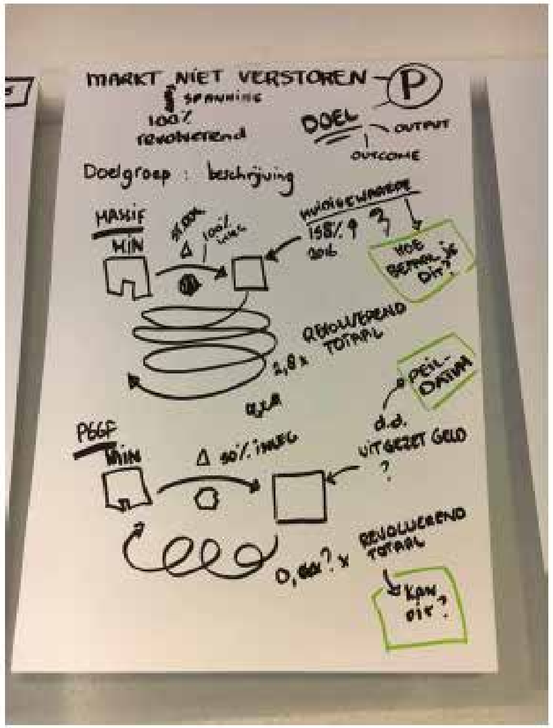


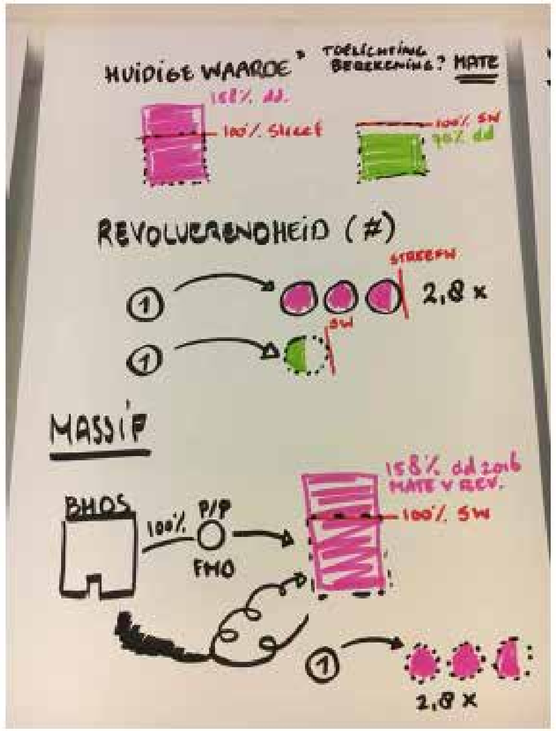
Algemene Rekenkamer

Revolving Funds (2019)

Information & visual design







Revolving Funds (2019)

Prototyping: does it work?

Revolving Funds (2019)

'Small tales'

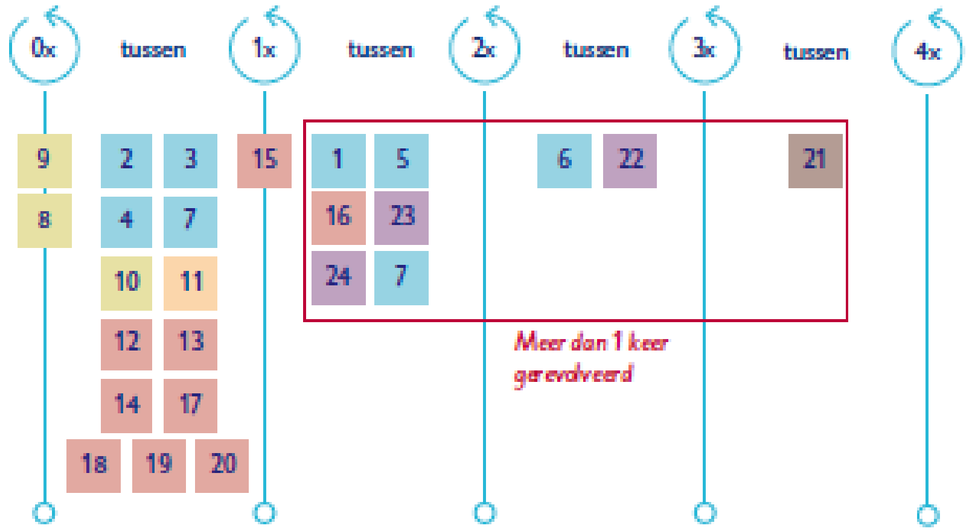
Revolving Funds (2019)

'Small tales'

Revolving Funds (2019)

'Small tales'

11 big stories:
e.g. how many times does a fund revolve?



Revolving Funds (2019)

Designing the working conference: a postcard

Social Domain information provision (2018)

Context: Minister & Parliament requested NCA to find out what information MPs should have based on law and how the information provision about the Social Domain can be improved.

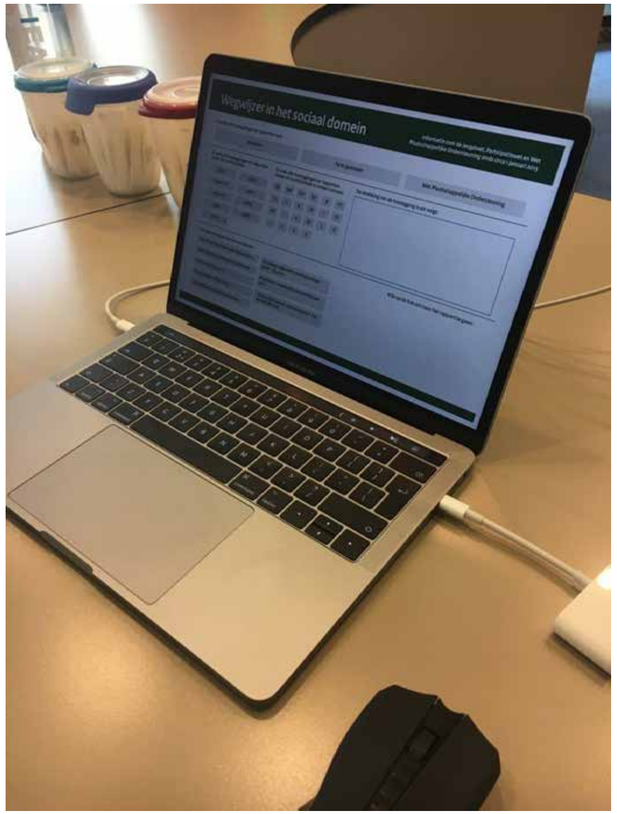
Goal: give advice on both questions

Main user: MPs and their staff

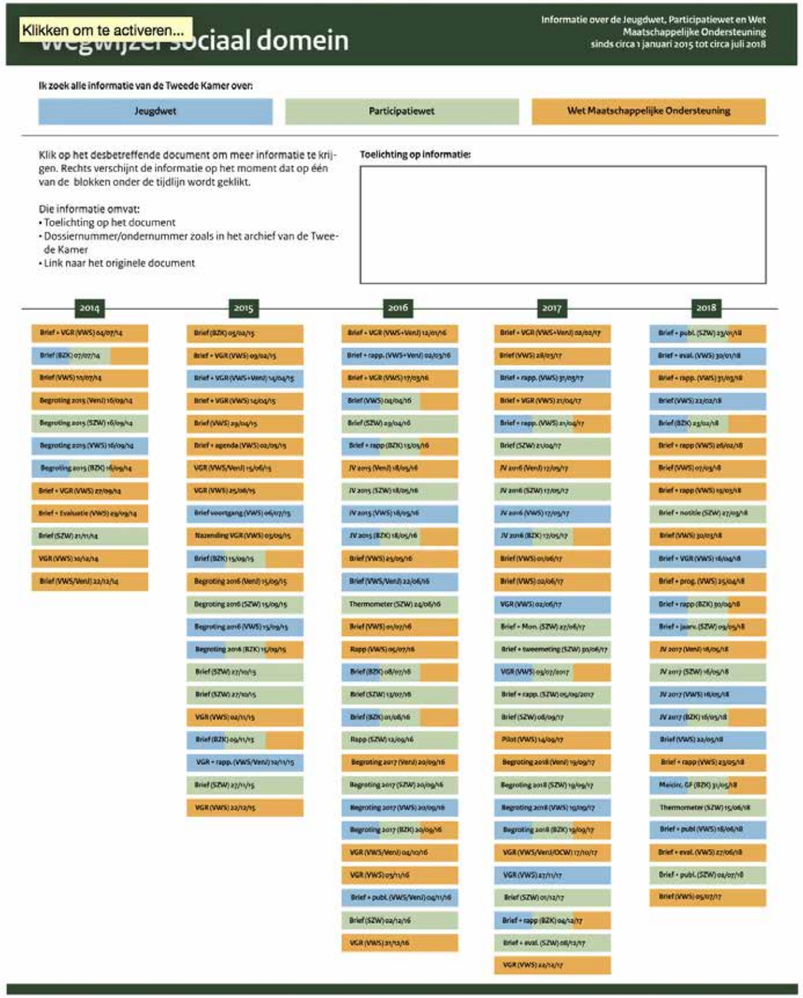
Visual form: next to a report we build a tool called ‘signpost’

Social Domain information provision (2018)

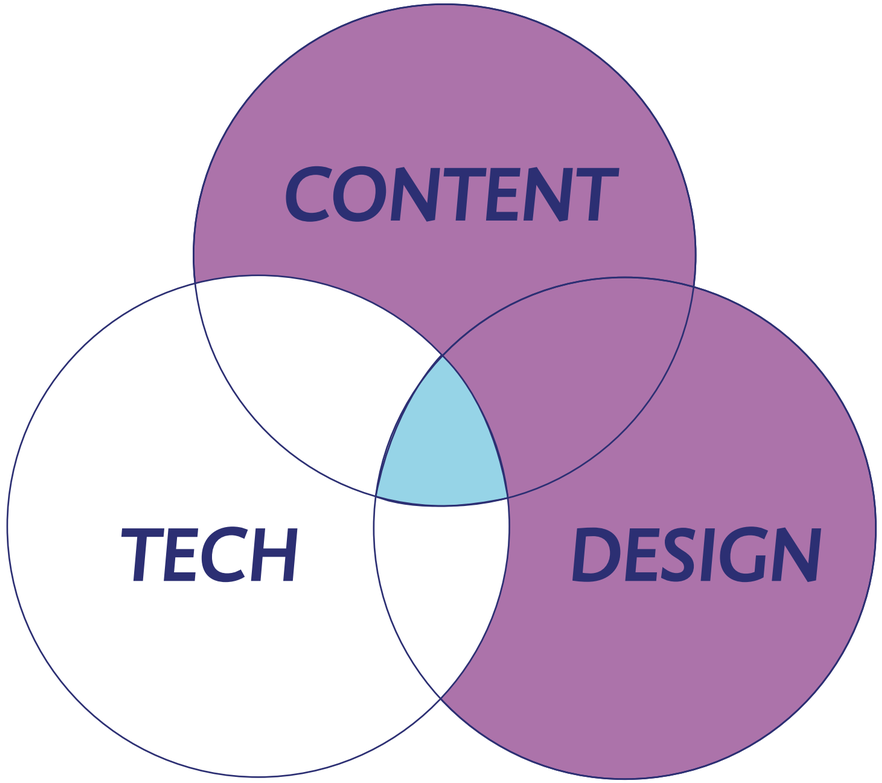
Usertesting the prototype



Social Domain information provision (2018)



Only content and design



Long-term Care (2018)

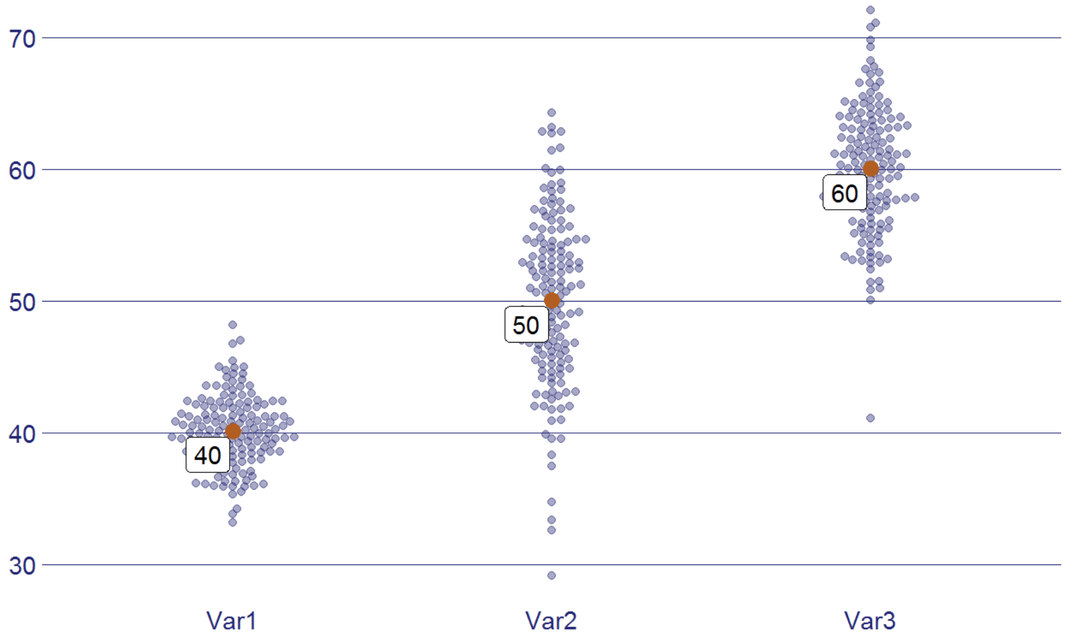
Context: Dutch municipalities decide whether or not someone gets access to services on long-term care.

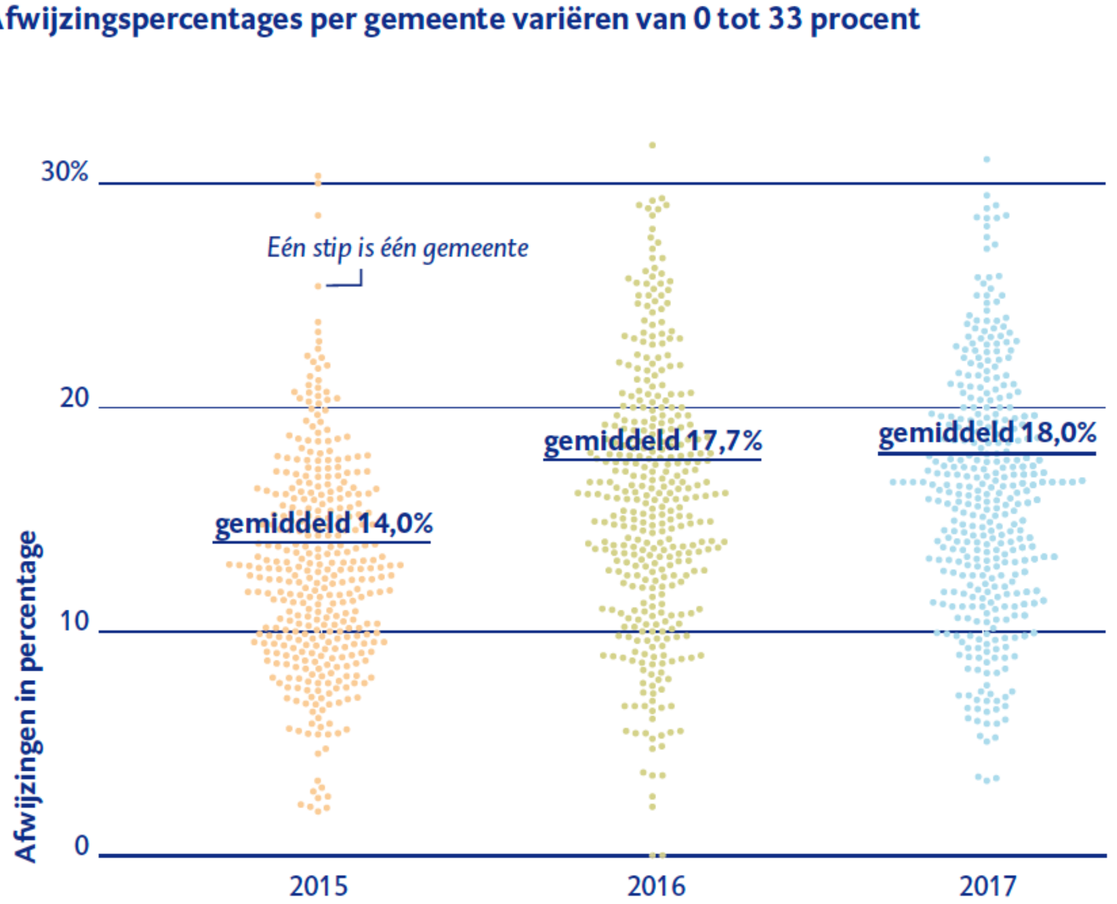
Goal: check the facts in a short audit, called ‘focus audit’ (13 wks)

Main user: MPs, journalists

Visual form: short report with infographics, video presenting the report

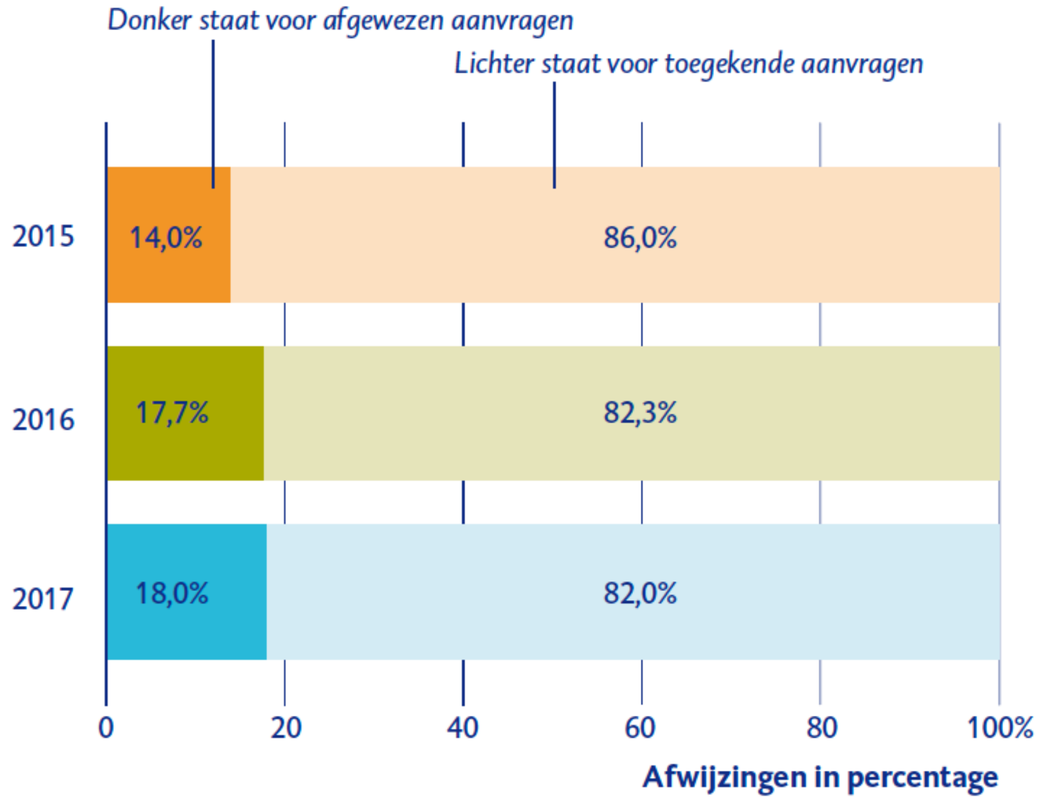
Long-term Care (2018)



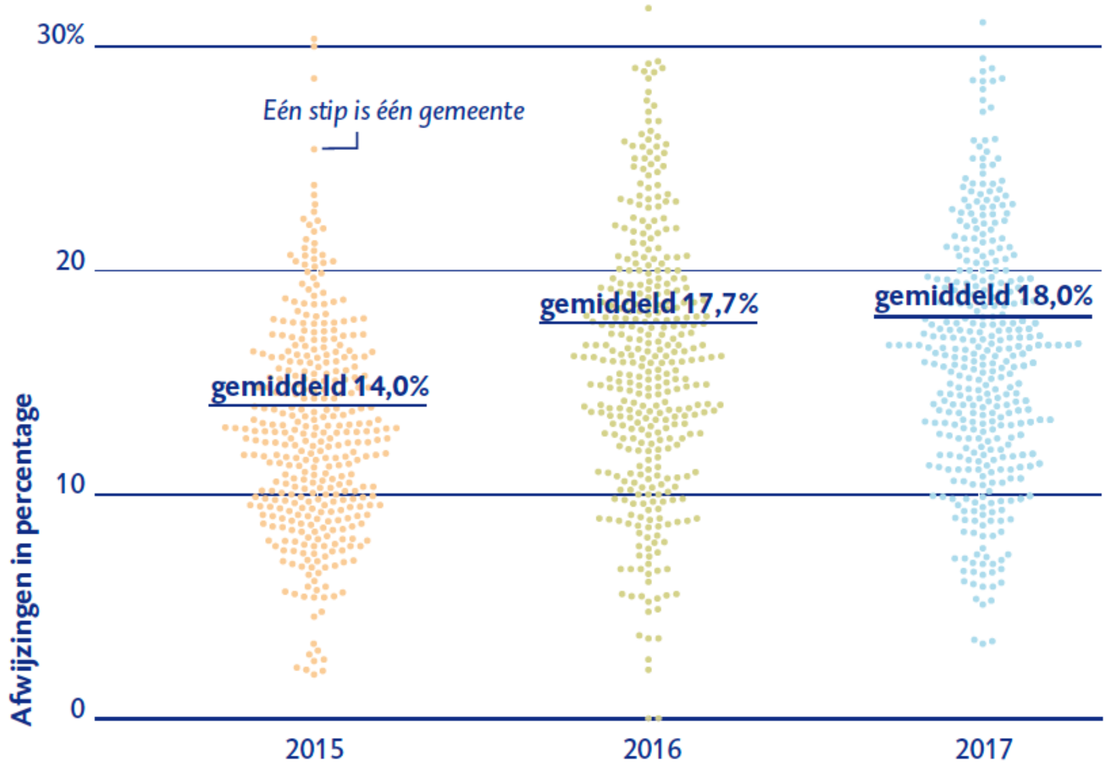


Long-term Care (2018)

Het percentage Wlz-afwijzingen lag in 2015 lager dan in 2016 en 2017



Afwijzingspercentages per gemeente variëren van 0 tot 33 procent



CE marking: products on European market (2017)

Context: Cross border topic: European-national & public-private

Goal: Push the topic, ‘make them care’.

Main user: MPs (MEPs)

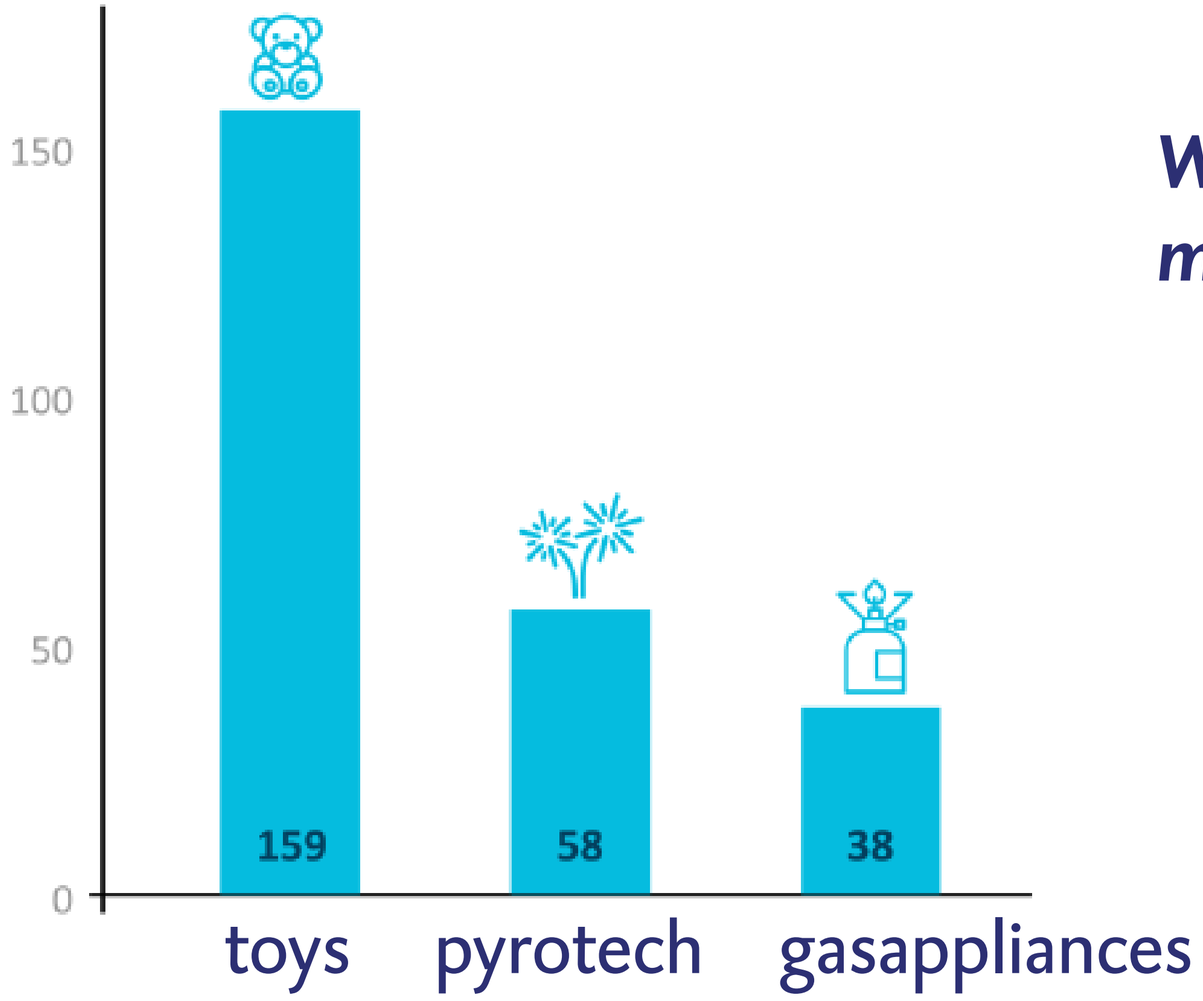
Visual form: report with infographics, design research method, tool

CE marking: products on European market (2017)

photo: ANP, Bart Maat

Make them care!

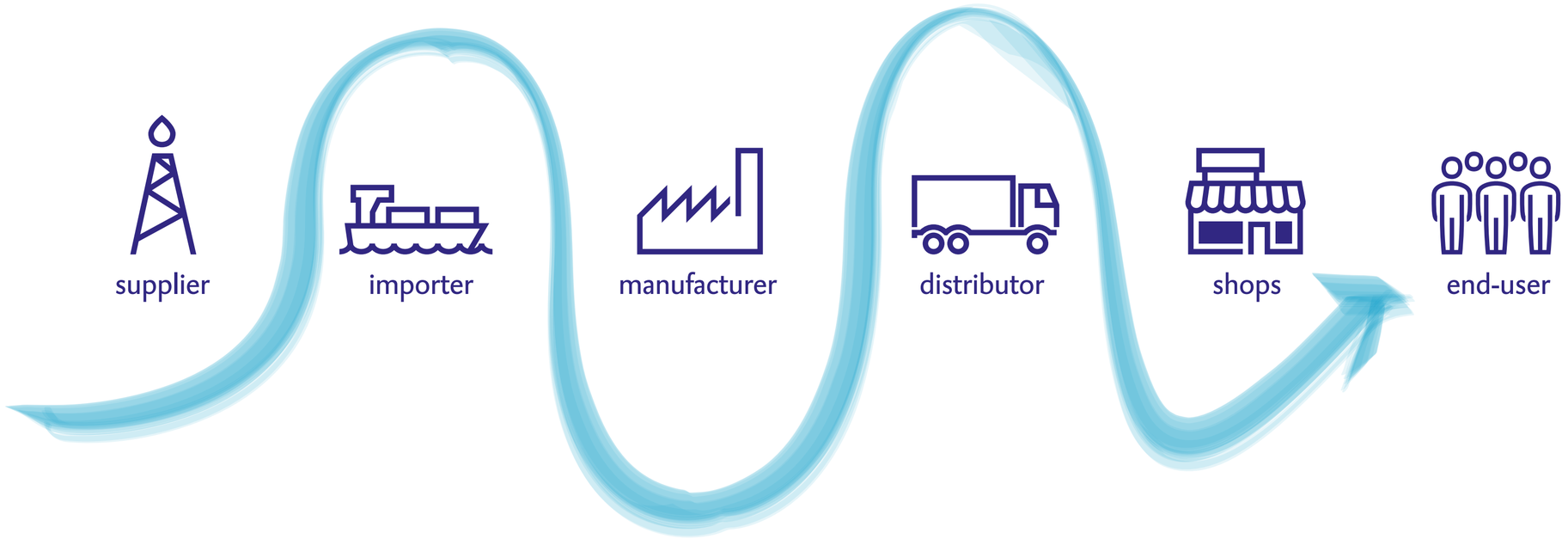
CE marking: products on European market (2017)



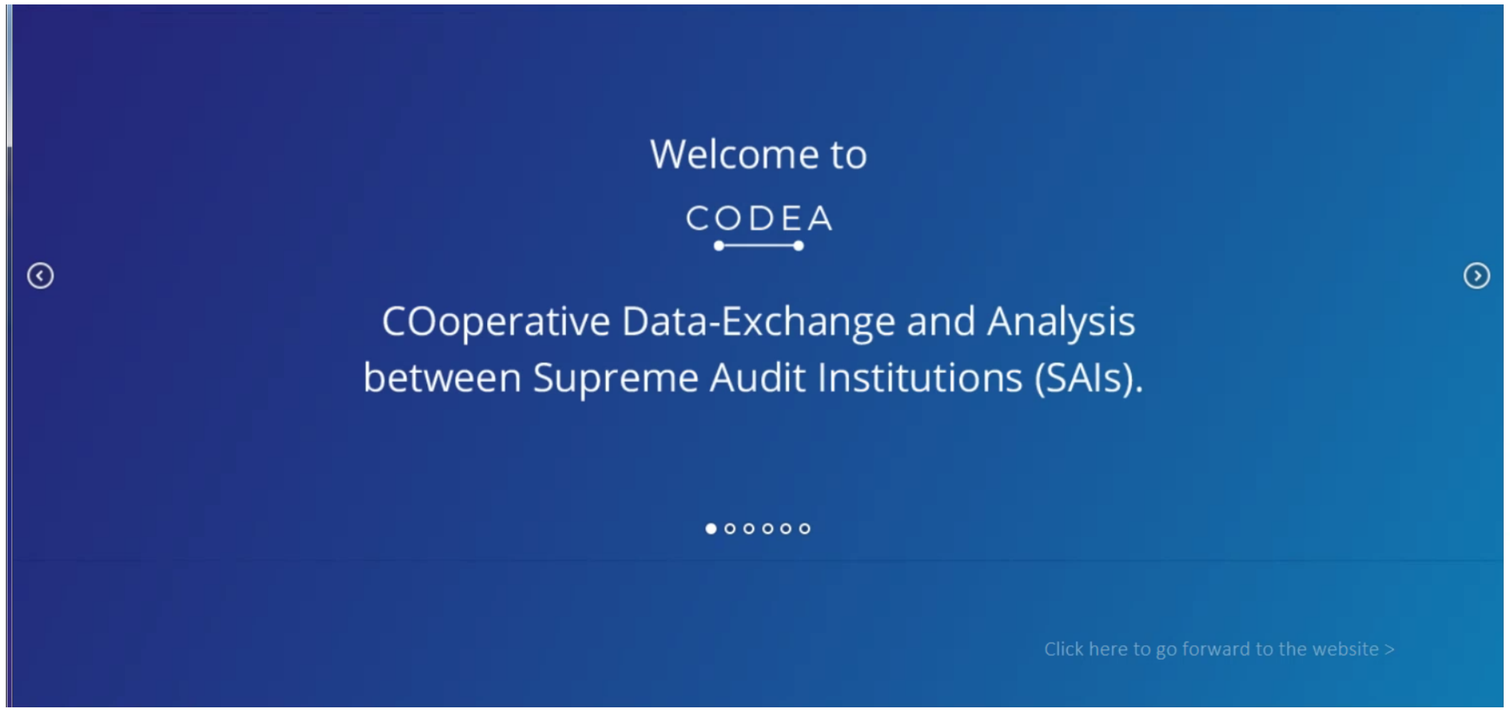
We wanted to give the data a face, more MEANING

CE marking: products on European market (2017)

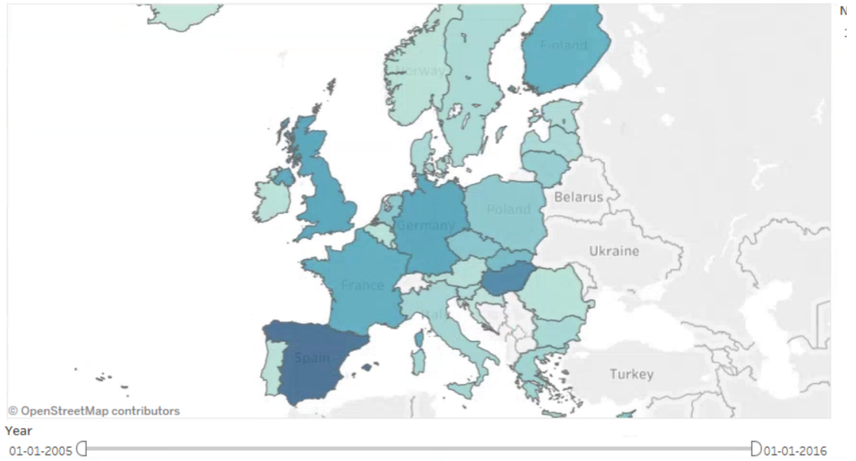
We followed two products from the RAPEX-list and asked every stakeholder: how did this happen?



CE marking: products on European market (2017)



We designed interaction



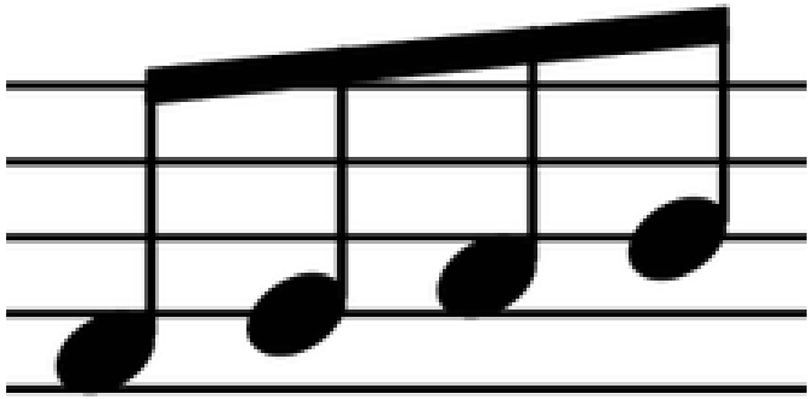
CE marking: products on European market (2017)

Stories to tell

Summary: how can we use (visual) design in audits?

- Know the **function** of the visual
- Make small tales to discover the **big story**
- Thought out **metaphors** to draw attention
- **Prototyping** to find what works and to collect data (research through design)
- Use visuals as **conversation pieces** (research through design)
- Create **concrete** recommendations
- **Orchestrate** the visuals throughout the report
- The auditor is the **owner** of the text ánd the visual: start drawing!
- Design research method to add **meaning** to ‘technical’ topics

INTERMEZZO II



What did you just hear that you would like to use in your own work, and what is holding you back?

Could you
please
make me a
picture?

4 ORDERS OF DESIGN

SYSTEM

INTERACTION

INDUSTRIAL

GRAPHIC

Academy for DESIGN INNOVATION MANAGEMENT Conference 2019
LONDON, UNITED KINGDOM

18–21 JUNE 2019
Research Perspectives IN THE ERA OF Transformations

The adaptation of design thinking in auditing

MEIJER-WASSENAAR Linda* and VAN EST Diny

The Netherlands Court of Audit, The Netherlands
* corresponding author e-mail: l.meijer-wassenaar@rekenkamer.nl
362

How can a supreme audit institution (SAI) use design thinking in auditing? SAIs audit the way taxpayers' money is collected and spent. Adding design thinking to their activities is not to be taken lightly. SAIs independently check whether public organizations have done the right things in the right way, but the organizations might not be willing to act upon a SAI's recommendations. Can you imagine the role of design in audits? In this paper we share our experiences of some design approaches in the work of one SAI: the Netherlands Court of Audit (NCA). Design thinking needs to be adapted (Dorst, 2015a) before it can be used by SAIs such as the NCA in order to reflect their independent, autonomous status. To dive deeper into design thinking, Buchanan's design framework (2015) and different ways of reasoning (Dorst, 2015b) are used to explore how design thinking can be adapted for audits.

Keywords: adaptation, Supreme Audit Institutions, design thinking, design research, co-creation

Introduction

Public organizations have to be accountable. As 'actors', they have to explain and justify their conduct to the 'forum', the forum judges (Bovens, 2007). In the end, it is about taxpayers' money. Supreme audit institutions help parliament – the 'forum' – understand how the government – the 'actor' – spends public money and how it performs. A minister, as a principal, has to be held accountable for the use of public funds.

The Netherlands Court of Audit (NCA) is a supreme audit institution. Based in the Netherlands, it checks whether the Dutch government spends public funds economically, efficiently and effectively. Its statutory task is to audit the revenue, expenditure and performance of central government and the institutions associated with it (NCA, 2016). Dutch law mandates the NCA to conduct audits using all the information it needs to check whether government did the right things in the right way. The NCA then reports to parliament and publishes its audit reports. The NCA is an independent and autonomous organization – no one can order it to audit a certain subject or to audit in a specific manner.

About 150 auditors work at the NCA; most of them are economists, chartered accountants, social scientists, data analysts or come from another academic background. Auditors 'form an opinion on a matter in an independent, expert and systematic way, based on acceptable criteria and sound evidence, within a certain institutional and accountability context', according to Dees's definition of public sector auditing (2010, p. 13, in Dutch). The audits are carried out systematically in an 'audit circle' designed by the NCA, in order to arrive at quality and impact. It comprises five compulsory phases the auditors have to follow: strategic audit proposal, audit design, collecting data, memorandum of findings and audit report.

The NCA's auditors inevitably have a preference for content-centred working environments, where people are expected to make improvements (positive change) based upon knowledge. This expectation that objective knowledge will lead to changes can be understood as a particular style of change management. André

This work is licensed under a Creative Commons Attribution-NonCommercial-Share Alike 4.0 International License.
https://creativecommons.org/licenses/by-nc-sa/4.0/

Could you ***please*** *make me a picture?*

http://auditinvorm.nl/beyond-the-visual-design-research-in-audits/

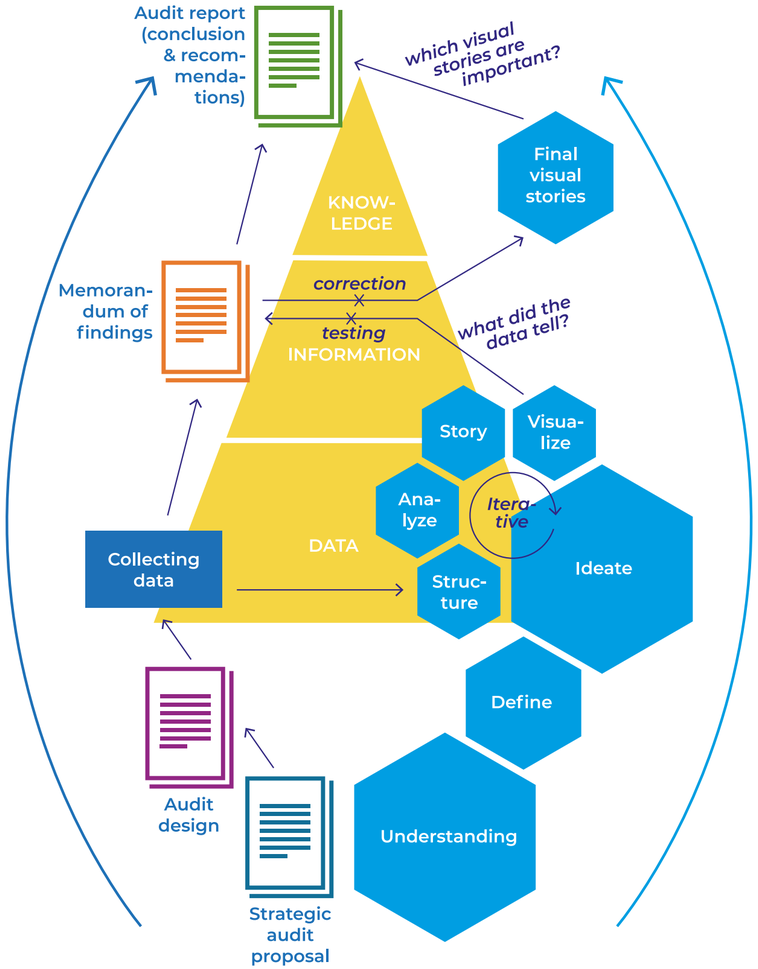
But HOW?

photo: REUTERS/Kham

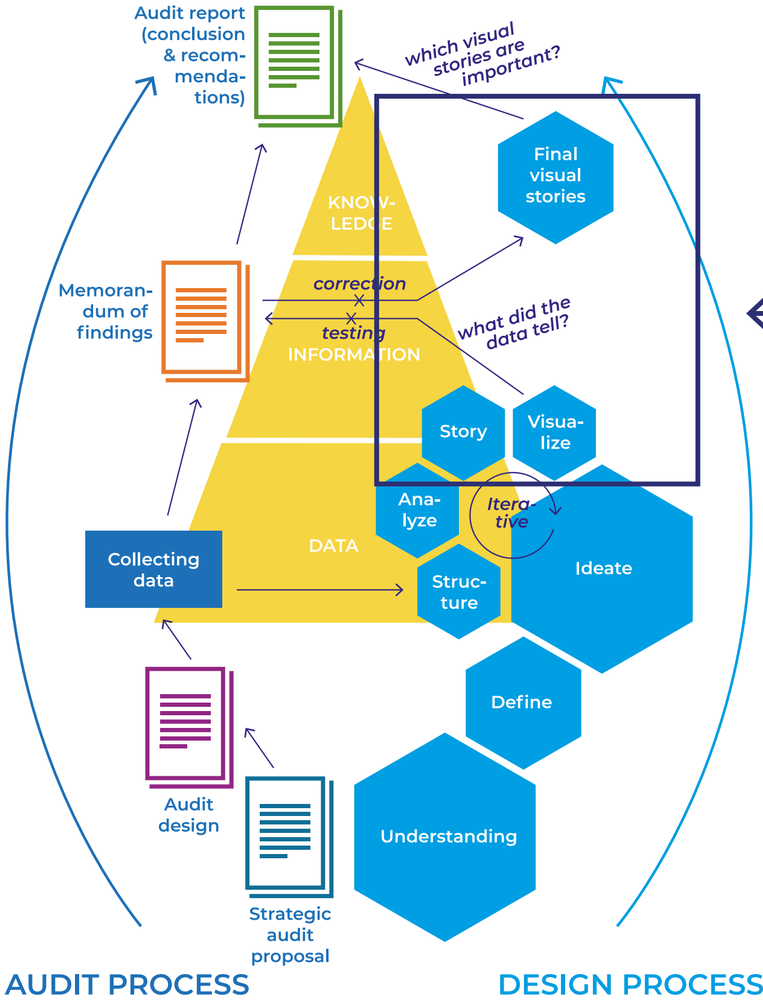
Design Audit Studio

A pool of external designers

Our audit process

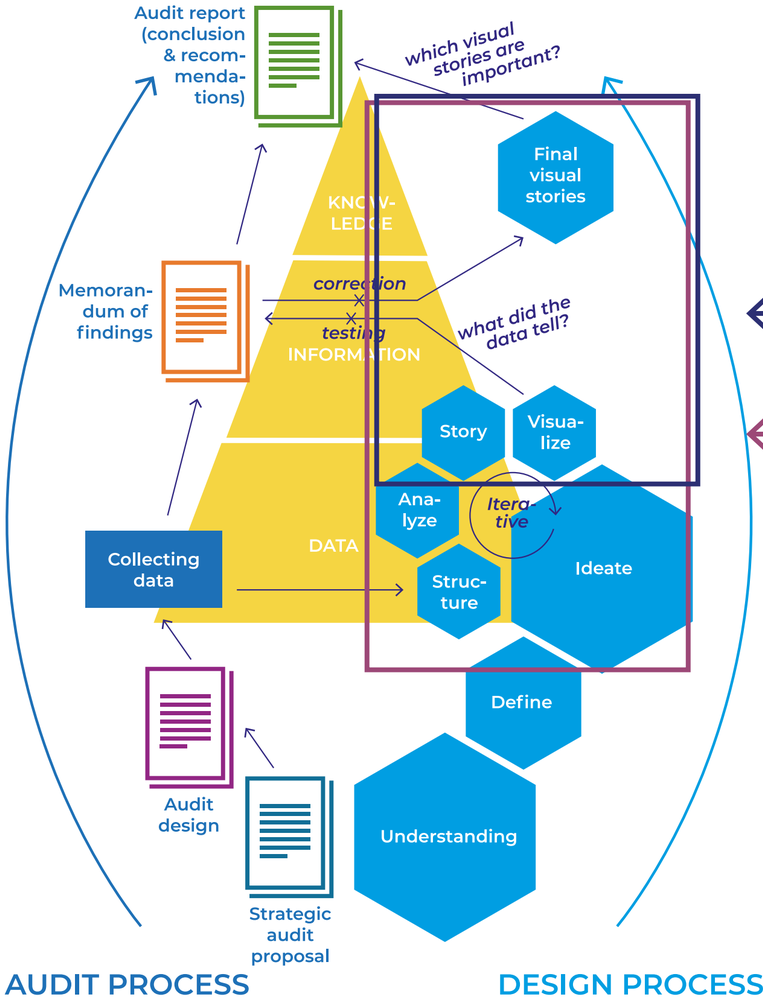


Our audit process



designers: transforming into visuals

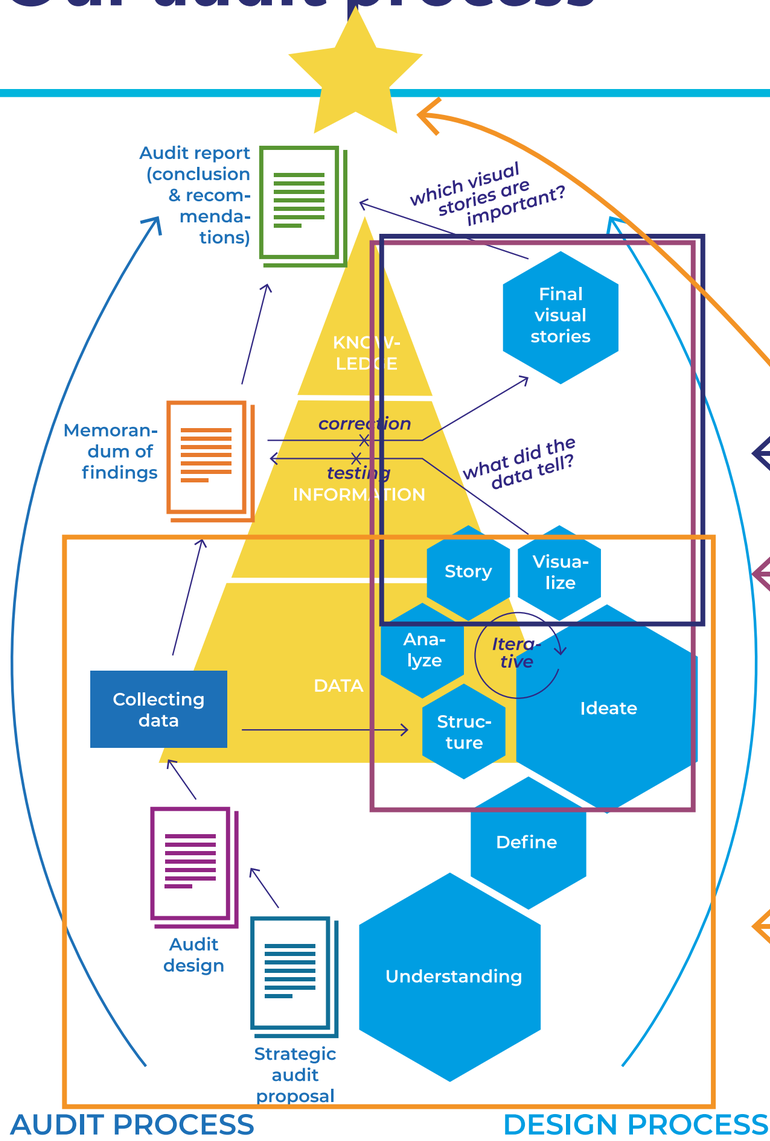
Our audit process



designers: transforming into visuals

designers: cocreating with audit team

Our audit process

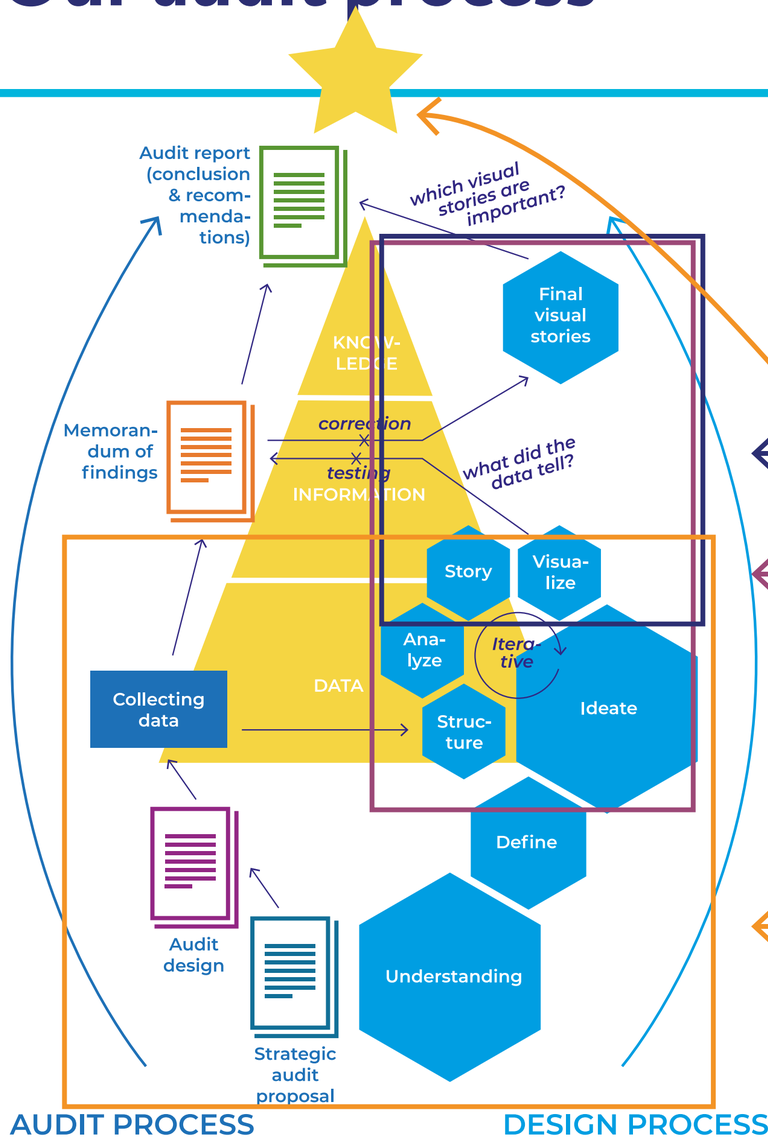


designers: transforming into visuals

designers: cocreating with audit team

design audit studio

Our audit process



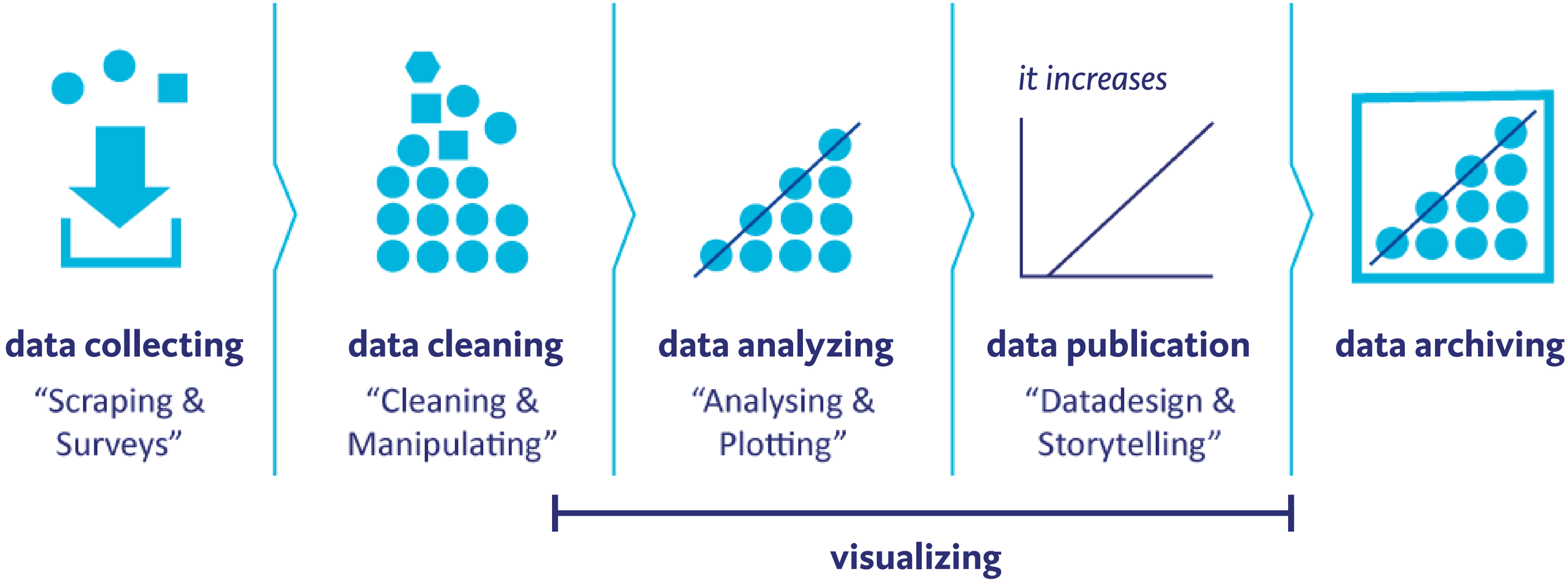
designers: transforming into visuals

designers: cocreating with audit team

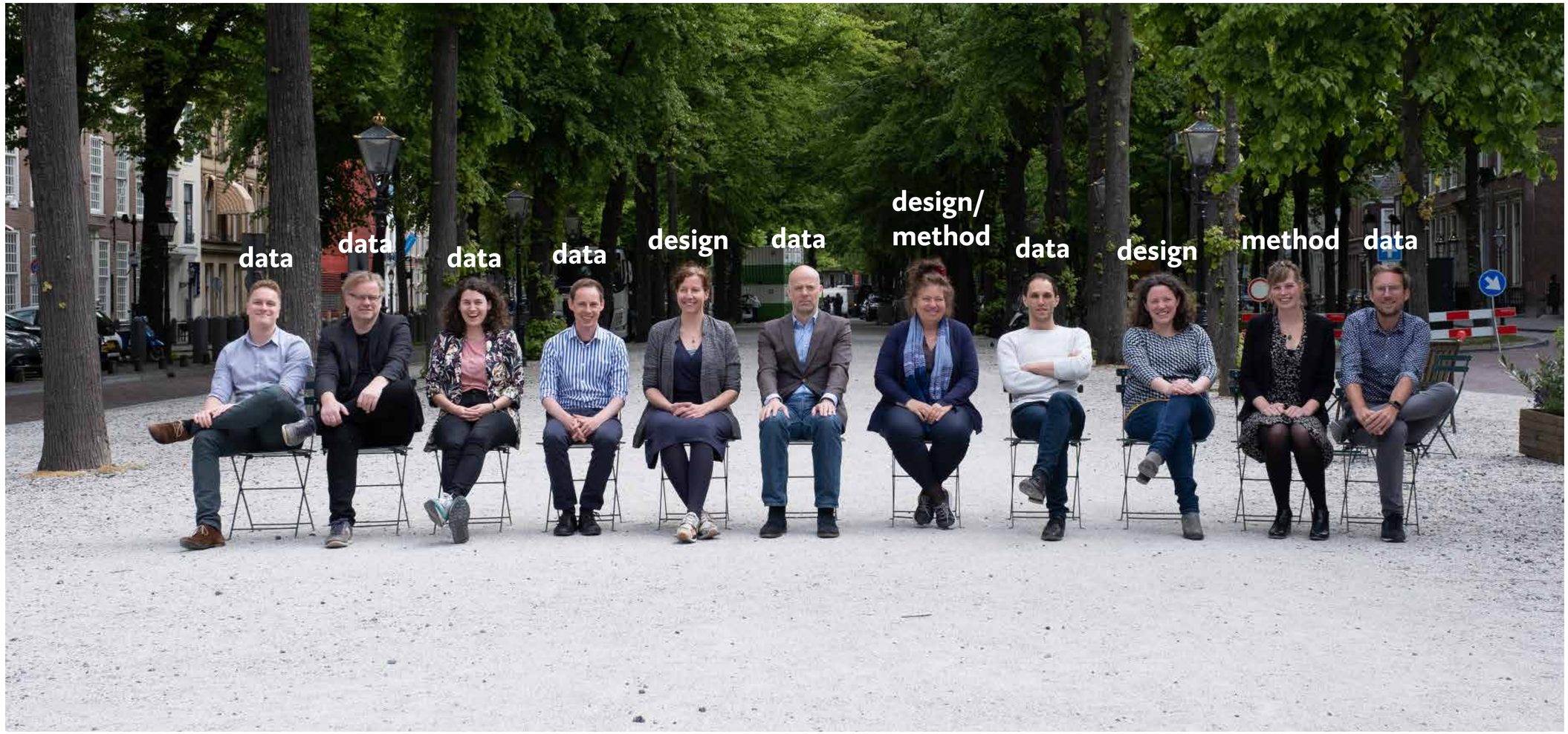
design audit studio

& communication department

Working together with the data hub



Sitting together with the data hub



Creating a Community of Practice

Try together

Find sponsors

Courses & tools

Stretch their minds

Tools we use

https://bbc.github.io/rcookbook/

QUESTIONS?
REMARKS?
THOUGHTS?
SUGGESTIONS?

THANK YOU!

#DesignAuditStudio
@l.meijer-wassenaar@rekenkamer.nl
auditinvorm.nl

photo: NCA