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Synopsis of research undertaken by Office of the Comptroller and Auditor General officials as part of the Institute of Public Administration's MEconSc in Policy Analysis

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Introduction

The purpose of this paper is to reflect on the findings and conclusions from six dissertations completed by officials in the Office of the Comptroller and Auditor General (OCAG) who undertook the Master of Economic Science in Policy Analysis (MEconSc) programme in the Institute of Public Administration (IPA) between 2019 and 2022. The dissertations are varied, but all address critical policy issues for both the OCAG and the wider civil service, such as childcare, human resources, remote working and performance audits.

Addressing the need for the development of policy analysis skills across the wider public service, this two-year, part-time programme is aimed at those in the wider public service who recognise the significant role of policy analysis in economic and social progress, and those who wish to play a professional role in the formulation and analysis of policy. Through its modules, the programme explores subjects that are crucial to the assessment of contemporary public policy, including

project management, economic and financial analysis, social policy analysis and cost-benefit analysis. Graduates of this programme are well-equipped to play a role in the formulation and implementation of public policies in a wide range of areas. In the first year of the course students take four subjects in each of the two semesters: Elements of Economic Analysis, Financial Analysis, Public Sector Economics, Policy Evaluation, Economic Evaluation, Project and Risk Management, Research Methods and Social Policy Analysis. In year two, students complete a dissertation on a policy analysis issue, building on the knowledge and skills that they obtained in the first year.

Summary of dissertations

This section will briefly summarise some relevant key findings of each of the six selected dissertations. The six dissertations are:

- ‘Performance audit process: How the supreme audit institution of Ireland compares to other supreme audit institutions’ by Magda Przybylo (May 2020);
- ‘Could the effectiveness of performance audit in the OCAI in Ireland be increased through the recruitment of permanent non-accountancy staff? If so, what specialist knowledge would yield the greatest increase in effectiveness?’ by Ronan McCabe (April 2021);
- ‘How do you integrate and develop trainee auditors in the remote and hybrid environment?’ by Mark Scully (April 2022);
- ‘Still working from home: Qualitative insights into the challenges associated with long-term, home-based, remote working’ by Sinéad Foy (April 2021);
- ‘Childcare for working parents: Qualitative insights from a United Nations Convention on the Human Rights of the Child perspective’ by Aisling O’Reilly (April 2022);
- ‘Barriers to maternal employment: Qualitative insights of middle-income earners’ by Tracey Wosser (April 2019).

The first two dissertations demonstrate various challenges and opportunities for the OCAI – the supreme audit institution (SAI) of Ireland – in improving its operations in terms of the recruitment of non-accountancy staff and how the SAI compares to other institutions internationally. The next dissertation assesses the experience of ‘new

ways of working’ in terms of remote and hybrid working in the specific context of trainee auditors. The trend of remote working continues into the fourth dissertation, which provides insight into the challenges of long-term remote working, such as isolation and loneliness. The final two dissertations cover similar topics through their research on childcare for working parents and barriers to maternal employment, which often is impacted by the availability and cost of childcare.

Performance audit process: How the supreme audit institution of Ireland compares to other supreme audit institutions

The first dissertation took a different approach from its counterparts by opting to use case studies, rather than interviews/focus groups, to compare the SAI of Ireland to comparable institutions in Northern Ireland, England, Finland and the Netherlands. The core objective was to explore how the performance audit process, in areas such as planning, methodologies and reporting, is different in each jurisdiction. Four aspects were explored: audit topic selection, audit scope, audit design (methodology) and the audit report content. In total, 288 performance audit reports from each SAI from the years 2012, 2015 and 2018 were collected and analysed by the author.¹ Overall, Ireland has published a much lower number of audit reports than any other country in the sample. This is due to the fact that the Irish SAI published its first ever performance audit report in 1994, a decade later than the other SAIs in the sample, and only started increasing the number of reports published between 2000 and 2010.

Through the evaluation of case studies and report content analysis, the author, Magda Przybylo, found that the Irish SAI is progressing in its development, and is on the way to aligning itself with SAIs with well-developed performance audit processes and techniques. Negative external influences, such as the economic crisis of 2008, have had an impact on the number of audit reports published, but since 2015 the SAI of Ireland has managed to undertake more complex and frequent audits. It has also actively engaged with other SAIs, conducting joint audits, as well as being involved in audits coordinated by the European Court of Auditors.

The analysis revealed that the methodology and report content of the performance audits published by the SAIs of Ireland, Northern Ireland, England and the Netherlands exhibit similarities. Although

¹ Of these 288 performance audit reports, 10 were from Ireland, 19 from Northern Ireland, 166 from England, 40 from Finland and 53 from the Netherlands.

different formats were used to present the methodology, the same techniques in all jurisdictions have been applied to the actual performance audits such as the examination of documents and interviewing. In terms of showing findings in the performance audit reports, the Irish SAI was found to present findings in a more factual way, without opinions being expressed, whereas all other countries used a more judgemental format.

All SAIs examined have a legislative basis to carry out performance audits, in the form of mandates, but the extent of their mandates differs. All SAIs in the sample primarily focused their assessments around efficiency and effectiveness of audit processes. It was found that the Irish SAI has the most restrictive mandate in auditing effectiveness, impacting on topic selection, audit scope and audit approach. The strongest focus of the audits analysed was on the assessment of performance audit effectiveness, which accounted for 70 per cent of all audits undertaken in 2012, 2015 and 2018 by all SAIs, except for Ireland. The Irish SAI had undertaken a higher number of system-oriented audits due to the fact that it can only assess the effectiveness through the evaluation of systems and processes in place, in comparison to other jurisdictions with broader mandates.

Overall, the performance audit area has received little attention in Ireland in the last decade. Apart from attention given as part of the new public management reforms in the early 2000s, there has been no research into what has happened in practice in terms of performance audit in Ireland. This study fills this gap and demonstrates how Ireland's practice compares to other jurisdictions.

Could the effectiveness of performance audit in the OCAG in Ireland be increased through the recruitment of permanent non-accountancy staff? If so, what specialist knowledge would yield the greatest increase in effectiveness?

Ronan McCabe's dissertation delves into the potential enhancement of the effectiveness of performance audits conducted by the OCAG through the permanent recruitment of non-accountancy staff and the challenges that the OCAG would face in doing so. The methodology included in-depth interviews to gather the experience of non-accountants who previously worked in the OCAG as well as the experience of people from comparable organisations in other jurisdictions.

Currently, the OCAG requires staff to either be professional accountants or be able and willing to commence professional accountancy examinations. These requirements result in a lack of an in-house pool of staff to draw upon when non-accountancy skills are required. Comparatively, many other SAIs hire individuals who are not in the accounting profession or training to become one, and this expands the range of performance audit work that can be undertaken utilising existing staff only. The study found evidence that the recruitment of non-accountants increases the effectiveness of the performance audit process, as seen in large public sector performance audit organisations and comparable bodies. For example, in Audit Wales only around 10 per cent of performance audit staff are accountants, and in the European Court of Auditors there are also very few accountants in performance audit.

Recruitment of staff by the OCAG generally includes the prerequisite that the applicant is a qualified accountant or training to be one – McCabe found that this was consistent with one similarly sized comparable organisation, whereas larger organisations have greater capacity to utilise non-accountancy staff in performance audit and do not take this approach. The author conducted interviews with several staff who were not accountants, including individuals who joined the OCAG in the period 2005–10 from central government departments as an exception to the rule, under the decentralisation project announced in the budget of 2003. These non-accountant interviewees joined the OCAG as senior auditors and highlighted instances of uncertainty surrounding the role of non-accountants in OCAG performance audits. The participants felt that it was ‘very hierarchical’, making it more difficult for their policy analysis skills to be valued and actually utilised. An interviewee with more recent experience cited professional isolation. Notwithstanding those challenges, each interviewee stated that they were glad that they had joined the OCAG and that they had learned a lot from their time there. Bringing non-accountant skills to the performance audit team may assist with engagement with the auditee and enhance the quality of the report. It also allows for knowledge-sharing opportunities between employees with various skills and for a more informed approach to audits.

McCabe compared the benefits of permanent non-accountancy staff to the existing practice of procuring the relevant skills on a case-by-case basis. McCabe concluded that there is definitely scope to improve the effectiveness of performance audit in the OCAG by hiring

permanent non-accountants, but that strategic planning will be required if it is to be a success. Actions should be taken in the short and long term to enable the OCAG to benefit from a diverse set of skills within its performance audit teams. Three main recommendations arose from the study:

1. There needs to be a review carried out by OCAG senior management in order to evaluate the advantages and the disadvantages of engaging non-accountants to support performance audit teams.
2. The OCAG should carry out a process to identify the types of non-accountant skills that would be required to develop performance audit to increase its effectiveness. This is done through identifying current and future skills gaps while gathering input from audit teams, management and audited bodies. When the skills are identified, the most appropriate method of filling that skills gap should be identified.
3. Finally, the OCAG human resources division should consider the perspective of non-accountants who worked in performance audit and address issues around their limited career progression opportunities within the OCAG, and ensure that the individual has the necessary technical and professional support to fully utilise their skills.

The researcher concluded that, based on the literature review, discussions with organisations in other jurisdictions and experience working in the OCAG, the skills which would increase the effectiveness in performance audits in the OCAG are: data analysis, governance, information systems audit, cybersecurity implementation, procurement, economics, communications, statistics, sociology, project management, policy analysis and quantity surveying.

How do you integrate and develop trainee auditors in the remote and hybrid environment?

The challenges in adapting to the remote and hybrid working environment are explored in Mark Scully's dissertation, with a specific focus on the integration and development of trainee auditors who joined the OCAG during the Covid-19 pandemic and have worked predominantly remotely. It is noteworthy that, in one of the following dissertations, Foy commented that further research focused on

challenges which new employees face while working in a remote environment would also be useful.

Scully addressed organisational culture and how this contributes to the development of new trainees in an audit organisation. The study found that socialisation experiences have a major impact on professional development, and that new entrants found it difficult to establish relationships and networks due to the remote and hybrid working environment. Effective feedback is pivotal to trainees' development and when team leaders establish a culture of consultation based on communication and knowledge sharing, the trainees gain a clear understanding of how they are developing and also tacit knowledge. Participants noted that there was sometimes a lack of clarity in the feedback from supervisors until later in an engagement, when it is more difficult and time-consuming to rectify issues. This is made difficult by the remote environment whereby it is harder for colleagues to liaise with one another. The study recommends that, in the context of hybrid working, organisations need to implement a more formal structure, such as a mentoring programme for new entrants to make sure they have a clear understanding of their development and to facilitate follow-up sessions if required. Participants expressed an expectation that communication and engagement with their supervisors would improve upon returning to the office.

The research made reference to how individuals often make assumptions based on their experiences, and this is seen throughout the interviews. While the trainees had a positive experience in their induction, they were still reluctant to contact supervisors over the phone or email if they had a question as they felt that they would be too busy and not make time for them, compared to the office setting where it is much easier to quickly ask a question in person. The gap between trainees and their colleagues created by remote and hybrid working heightened these perceptions and made it more difficult for new trainees. As a result, 'learning on the job', which is regarded as being an integral part of the development of an auditor, was impacted.

The study concludes that organisations should give consideration to engaging with trainees specifically on their return to the office in order to create the informal networks and relationships that have been undermined by remote and hybrid working. It is recommended to hold specific social or developmental initiatives, with trainees who were recruited during the Covid-19 pandemic attending. This would provide an opportunity to develop relationships. It would also ensure better

integration and knowledge sharing for the trainees and the organisation as a whole.

Still working from home: Qualitative insights into the challenges associated with long-term, home-based, remote working

This dissertation, by Sinéad Foy, focuses on the challenges associated with long-term, home-based remote working that have arisen since the public health emergency of Covid-19. The study focuses on professional workers who previously had the option of working from home before the pandemic, and who had the technical capability to do so. Arising from the literature review, four specific themes were chosen to be explored through interviews and focus group discussions:

1. The way in which workers perceive the impact of remote working on their work-life balance and if this is influenced by personal circumstances.
2. Whether remote working over extended periods of time leads to perceptions of professional isolation.
3. Whether remote working over extended periods of time can have a negative impact on interpersonal relationships in the workplace.
4. Whether good support from management can alleviate the challenges facing remote workers.

Regarding the first theme, Foy's investigation showed that staff at all levels had difficulty in balancing their home and work responsibilities during the pandemic. Issues that arose included the ability to create a designated workspace in the home and how there can be an inclination to overwork. The creation of a designated workspace was contingent upon personal circumstances such as the availability of space, the size of their home and the various caring responsibilities an employee may have. However, it would appear that participants developed a better understanding of work-life balance as the pandemic went on and remote working continued. Overtime, participants were found to be more aware of separating home and work.

The second theme revealed difficulties in maintaining a sense of connection to the organisation and with colleagues, which were exacerbated by restrictions on movement and social gatherings. The study concluded that the responsibility to maintain a sense of connection to the organisation should be shared between employees

and employers. This intersects with the third theme as, with the absence of interactions, interpersonal relationships took longer to build and develop in the remote working environment. Participants noted that informal engagement was difficult to replicate while working from home and scheduling organised, informal events online added an unwanted element of formality. Within the OCAG, remote working also impacted on auditor–client relationships as well as relationships with colleagues. There were fewer opportunities for informal interactions and a more conscious effort was required to build rapport with clients.

In a remote working environment, it is crucial for line managers to ensure adequate attention is given to building relationships with their staff. The conclusions of this dissertation recommend that there is an obligation on line managers to monitor their staff's well-being remotely and adjust to new methods of measuring staff performance. These extra demands can affect the manager's traditional workload, underscoring the need for more training and supports to provide managers with the skill set to manage remote working teams.

Overall, it was found by the researcher that a coordinated approach between senior management, line managers and staff is required to address the challenges facing a remote workforce, as identified in the study's four research questions.

Childcare for working parents: Qualitative insights from a United Nations Convention on the Human Rights of the Child perspective

Aisling O'Reilly's dissertation centred on identifying the key obstacles to accessing childcare for working parents and, in doing so, reviewed international approaches that provide alternative state measures that could potentially be used in Ireland to fully implement Article 18(3) of the United Nations Convention on the Human Rights of the Child (UNCRC). Article 18 of the UNCRC, which Ireland has been signatory to for over thirty years, outlines parental responsibilities and, under section three, that 'State Parties shall take all appropriate measures to ensure that children of working parents have the right to benefit from child-care services and facilities for which they are eligible.' This study shows how in Ireland there has been little implementation of this article since its ratification, apart from the Early Childhood Care and Education Programme (ECCE) and the universal National Childhood Scheme subsidy, both of which still provide only limited assistance to working parents.

Through an extensive literature review, semi-structured interviews and a focus group, O'Reilly discovered that conditions in the sector for workers greatly impact the supply of childcare and therefore the number of childcare places available to working parents. The perception of childcare work contributes to issues within the sector. The childcare workers interviewed felt that their work was regularly compared to that of a teacher's and that the recent Covid-19 pandemic highlighted the inconsistent treatment for the childcare sector, compared to the education sector, by the state. The childcare sector's low salaries result in poor staffing levels and difficulty in attracting and retaining qualified staff. Workers in the sector expressed a willingness to move to a public system, arguing that this could assist with some of the effects of conditions in the sector, potentially alleviating effects on parental eligibility.

A significant observation in O'Reilly's dissertation is Ireland's preference for a market-based approach in terms of childcare, negatively affecting the working parent's ability to access childcare due to cost escalation. O'Reilly carried out a review of international approaches, finding that New Zealand and the UK have similar issues to Ireland. In contrast, Canada and Denmark have delegated power to local authorities to set childcare fees and this was considered to be an appropriate measure which the state could introduce in Ireland to further implement Article 18(3).

In Ireland there has been little to no direct intervention by the state in the sector, and one of the childcare providers interviewed argued that setting fees at a local government level rather than a central government level could ensure that supply meets demand. The study therefore concluded that there are certain aspects of childcare that may be more appropriate to delegate to local authorities, such as setting fees.

The study concludes that the only way the state could fully implement Article 18(3) is to develop a more public type of childcare system, akin to the education system, enabling universal access. This approach would be considered an acceptable state intervention in the childcare sector, instead of one based around socio-economic circumstances. All of the participants in O'Reilly's interviews agreed that a universal approach would be more beneficial, with some noting that there might still be a need for additional advanced funding for those who are at risk of disadvantage.

Barriers to maternal employment: Qualitative insights of middle-income earners

Tracey Wosser's research continues the exploration of childcare, this time in relation to maternal employment and middle-income earners who are accessing childcare. The dissertation focused on investigating whether a free universal childcare scheme would have a positive impact on maternal employment. The scope of the research was narrowed to middle-income earners as it was identified during the research that there is limited data on the impact of high childcare costs on this group of people.

Like O'Reilly, Wosser made use of qualitative data, conducting two focus groups to gauge the attitudes of working women towards a free universal childcare scheme and current state supports, and to ask what they believe to be the main barriers to maternal employment. Barriers such as age and health of children, the mother's education and the availability of jobs were mentioned in the literature review; however, the high childcare costs arose in both the literature and focus groups as the most prominent barrier. In saying that, in order to see a greater impact on maternal employment, all barriers must be tackled.

From the focus group discussions, it became apparent that working individuals have an assumption that they are not entitled to any support or subsidies towards the costs of childcare. It was felt that all supports are geared towards low-income earners or the unemployed, the ECCE scheme being the exception. Throughout the study, it was demonstrated that, in Ireland, childcare schemes do tend to be targeted to low-income or unemployed people, which in turn creates 'cliff edges' where the current subsidies unintentionally discourage middle-income earners from returning to work and create an incentive for them to remain at home, as they feel they may be entitled to more if they remain outside of the workforce. The participants in the study believed that there is an onus on the state to avoid this and ensure a fairer system with a greater element of universality when tackling high childcare costs, and to introduce further subsidies, such as ECCE, which have equal entitlements.

A further finding of the research was not just the lack of supports provided by the state but also the lack of supports coming from employers to those returning to work after having children. The experience was described as 'daunting', 'emotional' and 'traumatising', with the transition from maternity leave back to the work environment leaving some participants feeling unprepared and stressed. Some solutions and recommendations arising from the study to aid with this

barrier include introducing the retraining of staff returning from maternity leave or the implementation of a phased return to work programme where they start back on a three-day week, moving to a four-day week until they finally return to full-time hours. All of the participants noted that personal flexibility, when it came to working hours, has completely decreased since having children and they are no longer able to stay late or come in early. Participants were worried about how this lack of flexibility may impact on their career progression.

Overall, the research conducted by Wosser echoes the concerns of mothers who are in employment and the barriers they face, such as high childcare costs and inadequate support systems. It was argued that a free universal scheme would positively impact on maternal employment and that a more balanced approach is needed to ensure the people who most need the help receive it, while other groups of working individuals do not miss out on the support. It was also argued that childcare costs are not the only major barrier to maternal employment and that, in order to see the greatest impact on maternal employment, other factors should be considered in tandem with high childcare costs.

Conclusion

This paper has summarised and exhibited the significant research of six OCAG officials who have completed the MEconSc programme in the IPA. Each investigated highly relevant and thought-provoking research in the areas of remote/hybrid working, childcare and maternal employment, and auditing processes. There is scope for further research to be conducted in each respective area.

With 100 years of the OCAG being celebrated in 2023, these dissertations and the participation in the MEconSc programme by its employees demonstrate the willingness of its staff to develop their own personal skills as well as the organisation's as a whole. These studies have shown how there are various opportunities for the OCAG to develop its staff and policies, and it is evident that over the next 100 years there is plenty of space to continue this evolution within the organisation.