



Shared services from the perspective of an auditor general

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Agenda

1) The 'business case' in hindsight:

What were the expected benefits and have they been realised?

What were the identified risks and have they materialised?

2) Looking forward:

Key lessons?

How will shared services affect the future work of Rigsrevisionen?



Shared services in Danish government

1st generation - Shared services *within* the ministries

- A complex pattern of individual solutions

2nd generation - Shared services *across* the ministries

- Increased scale and more flexibility
 - Agency for Governmental Administration (Statens Administration)
 - Agency for Governmental IT-Services (Statens IT)

A 3rd generation emerging? - Shared services *outside* the ministries

- A semi-independent national paying agency – Udbetaling Danmark



The benefits expected

- Lower costs through increased efficiency and specialisation
- Strengthened competencies and higher quality
- Top-management attention - service is the 'core business'
- Address the risks and vulnerabilities of small units



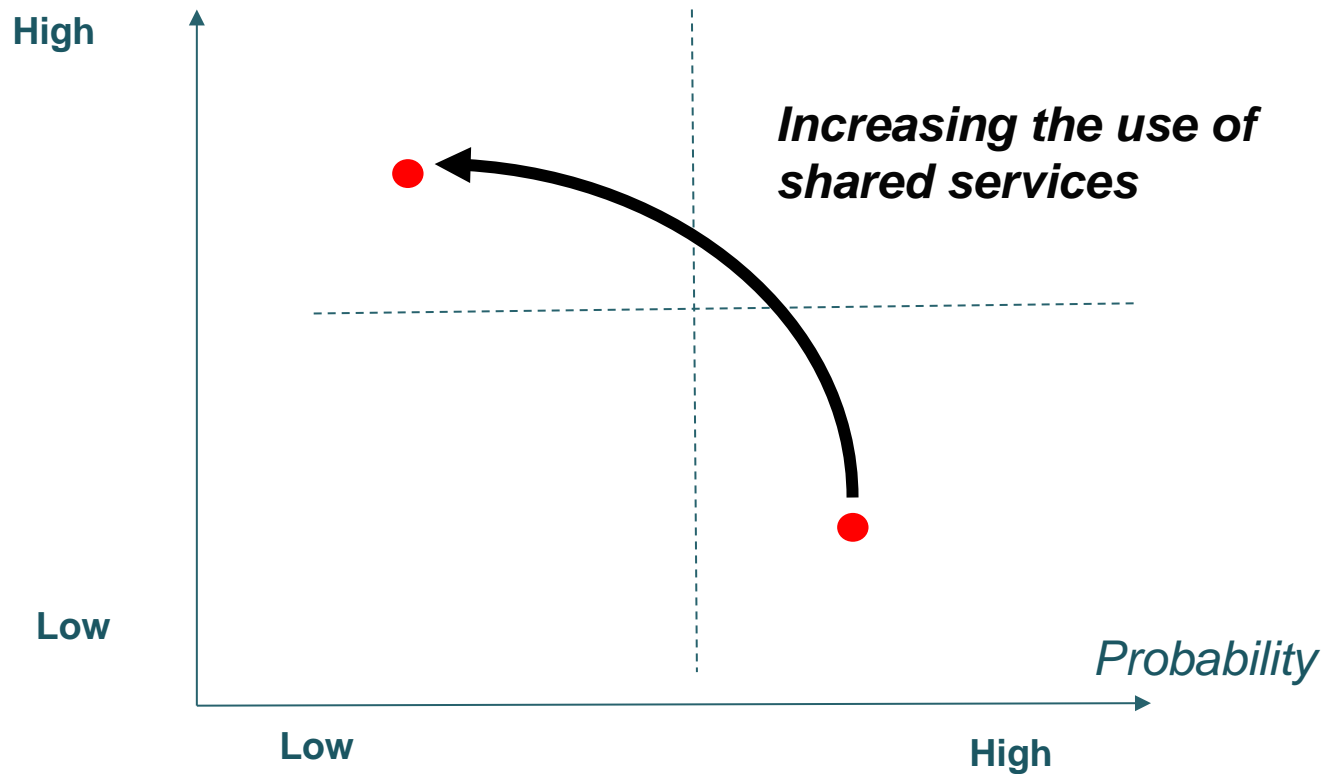
The risks identified

- Clarity of responsibilities
- Competencies
- IT systems and IT operations
- Control weaknesses
- Shadow functions



In the risk-matrix

*Severity of
consequences*





**Strong reliable
cross-departmental processes
with effectively implemented
internal controls!**