

Foreword

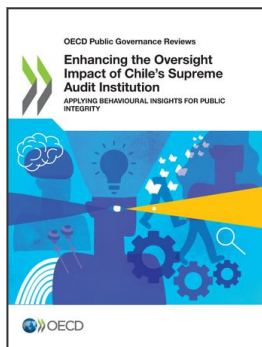
Insights from behavioural sciences are increasingly applied to improve our understanding of how cognitive biases and social dynamics shape the decisions and behaviour of people to increase the impact of public policies. The majority of these applications have been concerned with improving policy implementation and changing individual behaviour.

While considering psychological factors in auditing and in related fields of accounting and law enforcement is not new, there is still significant scope for Supreme Audit Institutions (SAI) to systematically apply behavioural insights to improve the impact of their work. In the context of social, economic and environmental crises, where governments must ensure that public resources are spent both efficiently and effectively, SAIs play a key role by providing not only oversight but also insight and strategic vision. SAIs can thus support public administrations in achieving the desired impact of policies for citizens.

Over the past two decades, Chile's SAI, the Office of the General Comptroller of the Republic of Chile (CGR), has undertaken several initiatives to broaden its traditional oversight role towards a more collaborative one that helps public organisations improve their processes and services. Since 2017, the CGR has promoted a Compliance Support Programme; nonetheless, it still faces challenges in ensuring that public organisations take corrective actions in response to the audit findings. This transformation is also reflected in CGR's Strategic Plan 2021-2024. Striving to find innovative solutions to improve its own work, the CGR worked with the OECD to use behavioural insights to improve the uptake of its audit reports and engaged in a thorough review of its audit and audit follow-up processes, applying OECD's BASIC methodology (Behaviour, Analysis, Strategies, Intervention, and Change).

This report is part of OECD's work to help countries effectively implement the *OECD Recommendation on Public Integrity*. It applies, for the first time, a systematic behavioural lens to external auditing. Building on previous OECD work with the CGR, the report focuses on the auditors and the auditees in Chile -- their perceptions, attitudes and behaviour -- to provide concrete recommendations on how the CGR can promote a better uptake of their reports, in particular by moving from audits focusing on detecting irregularities to audits that seek to provide guidance to the public administration. The goal is to improve institutional performance and, ultimately, the lives of Chilean citizens.

The report was reviewed by the OECD Working Party of Senior Public Integrity Officials (SPIO) on 13 April 2022. It was approved by the Public Governance Committee on 5 May 2022 and prepared for publication by the Secretariat.



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