Home My Network Jobs Messaging Notifications Me For Business Try Premi



Accountability is Not a Backward-Looking Exercise

Auditor-General's Office (Singapore)
13,794 followers

July 22, 2026

By Auditor-General Ng Wai Choong

Public trust is not a given. It is earned slowly, through consistent action. It is lost far more quickly than it is built. In Singapore, we are fortunate to have a public sector with a strong reputation for integrity and competence. But reputations are not self-sustaining -- they require constant tending. That begins with accountability.

AGO's work gives us a vantage point across the Singapore public sector that few others have. Through our audits of public sector entities, we see how governance decisions play out in practice -- where systems hold, where they bend, and where they quietly fail. It is from that vantage point that I want to reflect on a question my colleagues and I are often asked: what is the role of the Auditor-General's Office (AGO)?

Many assume the auditor's job is to audit by looking backward -- to comb through records, check for compliance and catch mistakes after the fact. That is understandable. But it misses the deeper purpose of what we do, and what accountability is really for.

More Than Compliance

Compliance is necessary. Rules, processes, and controls exist for good reason. Adhering to them is a baseline expectation of every public officer. But compliance alone is not accountability.

An organisation can be fully compliant on paper and still fall short of the spirit of good governance. Sometimes, rules and guidelines might not have changed where needed. An organisation can follow procurement procedures to the letter, yet make poor value-for-money decisions. It can submit accurate financial statements, while failing to ensure that public funds are spent wisely. Compliance tells us whether the rules were followed. Accountability asks whether the right things were done, and why.

This distinction shapes how we think about the purpose of an audit. AGO does not just conduct financial statements audits, which provide assurance on whether public entities' accounts are properly drawn up. We also carry out selective audits and thematic audits. These examine whether there has been financial irregularity, excess, extravagance, or gross inefficiency leading to waste -- and whether measures to prevent them are in place. This is not about finding fault for its own sake. Our goal is preventive: to identify structural vulnerabilities before they escalate into systemic failures.

A meaningful audit is not a one-sided exercise in criticism. Our mandate is to audit and report on the proper accounting and use of public resources. In fulfilling that duty, it is just as important that we recognise and affirm exemplary governance. A good report does not merely uncover gaps. It also validates strong stewardship and acknowledges commendable efforts to uphold high standards of public administration.

This is why, in recent years, AGO has expanded its reporting to include good practices observed during our audits. What began with thematic audits has, in our latest annual Report, extended to selective audits as well. Sharing what works is as much a part of our mission as identifying what does not.

Accountability Enables, It Does Not Constrain

It is easy to view governance and oversight as a bureaucratic hurdle. But when accountability is treated purely as a punitive exercise, it can breed a culture of fear -- one where public officers become too risk-averse to make bold decisions or surface problems early. Rules and procedures are followed unquestioningly, even when some have outlived their purpose. Compliance becomes an end in itself, crowding out the pursuit of better outcomes for citizens.

That is the opposite of what good governance requires. Think of an audit the way you might think of brakes on a car. Brakes do not exist simply to stop you – they give you the confidence to move at speed, knowing you can slow down safely when needed. Rigorous, independent scrutiny works the same way too. When agencies know that the guardrails are clear and consistently applied, they are freed to focus on delivering outcomes for citizens, rather than constantly second-guessing.

A genuine culture of accountability is built not through policies alone, but through leadership, behaviour, and the everyday choices public officers make. It starts at the top. When leaders acknowledge mistakes openly, welcome scrutiny, and demonstrate that accountability applies to everyone regardless of seniority, they set the tone for the entire organisation. This also means being genuinely receptive to audit findings -- not as verdicts on individuals, but as signals about systems. Many lapses AGO identifies reflect gaps in processes, controls, or institutional design rather than individual failing. Where that is the case, the right response is to fix the system, not assign blame. Public officers need to feel that raising a concern early will be met with a constructive response. Organisations where people are afraid to surface problems tend to discover them later -- when they are harder and more costly to fix.

What We Observe Across the Public Sector

Over the years, we have seen much to be encouraged by. Many agencies approach our audits as a genuine partnership, using our findings as a catalyst for improvement. They do not wait for us to identify problems -- they have strong internal audit functions, proactive risk management, and leadership teams that ask hard questions of themselves. When we issue management letters setting out our observations, the best agencies

respond not just with corrective actions, but with a genuine reflection of the root causes that have allowed the lapse to occur.

But we also see room to grow. In some cases, corrective actions are scoped narrowly to the specific matters audited, rather than applied to the broader system. Root causes are not accurately identified or inadequately addressed. And when lapses recur across audit cycles, it is a signal that earlier lessons have not been truly absorbed, or that the measures taken were not fully effective.

This is precisely where the broader accountability ecosystem matters. The Public Accounts Committee examines our annual Report and calls agencies to account before Parliament. It plays a vital role in ensuring that follow-through is real and not merely procedural. Central agencies such as the Ministry of Finance also play a part in driving systemic improvements across the public sector. Together, this system of independent audit, parliamentary scrutiny, and whole-of-government response is what gives public accountability its teeth.

Audit observations are not meant as criticism. They are shared because honest reflection is the starting point for improvement -- and because the stakes are real. Every dollar of public funds not put to its best use is a dollar that could have gone further for Singaporeans.

Beyond the Annual Report

Our work does not end with the publication of our annual Report. Throughout the year, AGO engages actively with agencies to strengthen financial governance across the public sector. In the past financial year, we conducted post-audit sharing sessions with public sector entities -- including a dialogue with Deputy Secretaries and Chief Executives -- to highlight common lapses and share good practices. These efforts reflect an ongoing commitment to building capability, so that agencies are better equipped to identify and address vulnerabilities on their own.

The work of accountability is not confined by borders. AGO partners with like-minded Supreme Audit Institutions (SAIs) to promote good governance and capacity building in the region. In November 2025, AGO took over as Chair of ASEANSAI for a two-year term and hosted the 8th ASEANSAI Summit. This October, we will organise the ASEANSAI Audit Innovation eXchange -- bringing together participants from SAIs and Singapore's public sector internal audit community to share innovative audit approaches in a rapidly evolving digital landscape.

A Foundation for Public Trust

Genuine public trust is not built on the illusion that a system is flawless. Perfection in governance is an impossible standard. Trust is built, instead, on the confidence that when things go wrong, they will not be hidden -- they will be identified, corrected, and used to strengthen our institutions for the future.

This is why accountability is not merely an internal governance matter: it is a public good. Every agency that takes it seriously is contributing to something larger than itself -- to the social contract between the government and the people it serves.

AGO's role is not simply to find lapses. It is to support the public sector in building and sustaining the foundation that allows public institutions to operate with confidence, evolve with the times, and serve with integrity.

That is a mission I am proud to be part of -- and one that I believe matters deeply to Singapore's future.

