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Governance Research Brief · Edition 12 · 20 November 2026

EDITION IN BRIEF

What the official record leaves out

An artificial intelligence (AI) incident can escape an English-language news monitor. A tax return can become quicker to file while taking more effort to understand. An audit recommendation can be marked complete without a service improving. Five new publications examine what public institutions need to see before they claim progress.

AI incidents and public judgement

OECD research finds that German-language reporting gives cyberattacks and fraud a 9.9% share of covered AI incidents and hazards, against 15.4% globally.

Digital tax administration

World Bank researchers examine reported practices in 101 tax jurisdictions and explain how online filing can shift work between taxpayers, advisers and the administration.

Public audit and institutional learning

An OECD audit report distinguishes completed recommendations from changes in controls, services and institutional behaviour.

Statistics, data and AI

The OECD's revised statistical quality framework addresses AI and new data sources across collection, processing, publication and reuse.

Neighbourhood services and public funding

OECD analysis examines how neighbourhood programmes combine public funding with local capacity and residents' participation.

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THE GOVERNING QUESTION

The record and the experience

A regulator looking only at international news may miss a complaint made in another language. A revenue office counting completed returns may overlook the hours a small trader paid an adviser to spend on the filing. An audit committee can receive a list of completed actions without knowing whether the original failure recurred. These are limitations of particular records, rather than reasons to abandon them. Each becomes more useful when its coverage is understood.

Whose experience is missing?

Does the evidence include people who use another language, need assistance or abandon the process before they appear in the completed cases?

Where did the work go?

When a digital reform saves staff time, what happens to the effort required from residents, small firms and the people who help them?

What changed after the report?

Can the institution distinguish a recommendation accepted, an action completed and a service improvement checked with users?

> **Scope of the evidence**
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> Media coverage, administrative activity and stated quality processes do not establish population harm rates or service improvements.

Read the latest edition and source list