

Public sector audit in contemporary society: A short review and introduction

Financial Accountability and Management, 2019, 35. doi.org/10.1111/faam.12191

Åge Johnsen, Oslo Business School, Faculty of Social Sciences, Oslo Metropolitan University, P.O. Box 4 St Olavs plass, NO-0130 Oslo, Norway.
Email: aage.johnsen@oslomet.no
ORCID: <https://orcid.org/0000-0003-4957-6046>

Abstract: This article gives a short review of recent research on public sector audit, and then introduces six articles in a special issue on public sector audit in contemporary society. Many countries have developed their audit institutions and expanded the audit activities in particular since the 1980s. New public management and the theory of the 'audit society' explain much of this development well, also in some international organizations, but some countries have also experienced a contraction in the audit activities in the public sector. Moreover, literature on public sector audit outside the Anglo-American and North European contexts, and especially from Africa, Asia and Latin-America, is limited. There are big variations in how audit institutions are organized, in what they produce, in their relations to stakeholders and media, and in their impacts on organizations and society. Overall, auditors are little active in the fight against corruption, and the Napoleonic court system for organizing supreme audit institutions seems to be little effective. The audit institutions in the Anglo-American and Nordic accountability regimes seem to be relatively effective, but the recent research show that auditors' independence and relevance are persistent challenging issues in public sector audit.

Keywords: contemporary society, introduction, public sector audit, review, special issue

This journal has published extensively on public sector audit since the journal was established in 1985. Being international and multi-disciplinary, its coverage of financial management, accounting and resource management in government, the public sector and non-profit organisations, has given the journal a solid base for documenting and analysing the development in public sector audit. The new public management (NPM) since 1979 has emphasised attention to outputs and outcomes, and transparency and accountability (Hood, 1995). This journal has therefore been a much-used outlet for research on the development in performance management including audit in the public sector over this 40-year period. See, for example, Glynn (1985) and English and Skærbæk (2007).

This article gives a short review of some of this development judged by selected research, especially from the latest 10-year period, and then introduces the six articles in this special issue on public sector audit in contemporary society. The six articles introduced below examine how audits are used in the public sector and in particular which impacts the audits have on individuals, organisations and society.

Audit in the public sector has a long history, but many countries have developed their audit institutions and expanded the audit activities in particular since the 1980s. The manner, intent and scope of these developments have been of interest to many, for example in relation to the debate on the rise of the 'audit society' (Power, 1997). Some countries, such as Australia, New Zealand, Canada, USA, UK, The Netherlands, and the Nordic countries, have long been known for having been active NPM-reforms and developed their public sector audit as part of these reforms (Barzelay, 1997; Pollitt et al., 1999; Parker, Jacobs & Schmitz, 2019). The trajectory of NPM reforms as well as the development in public sector audit has been less studied, and maybe less pursued, in many other countries, but some research from other countries are now emerging. For example, evidence from Germany and

Italy show that different factors influence the development and use of the audit and that the audit explosion does not happen all places. Some places also experience an audit contraction (Monfardini & Maravic, 2012). There is still a big gap in the literature on public sector audit outside the Anglo-American context, and especially from Africa, Asia and Latin-America. Research on public sector audit outside 'the usual suspects' of countries and beyond the audit explosion stage is therefore warranted.

The development in the UK witnessed a rise in new public management and public sector audit with the Conservative (and later Labour) governments from the early 1980s on – giving the backdrop for the audit explosion thesis – but this development has been markedly reversed where audit to some extent has been rolled back, at least in local government, in the UK after 2010 (Ellwood & Carcia-Lacalle, 2012). Such developments, caused for example by policies for 'rolling back the state', austerity or both, are interesting for future studies. Interestingly, judged by how auditees perceived such audits and contrary to popular mischiefs about audit and inspections, some of these audit activity was judged to be beneficial (Abu Hasan et al., 2013).

Public sector audit spans different activities such as financial audit, compliance audit and performance audit and all of these topics are of interest for research on public sector audit. History and research show that accountants traditionally have conducted financial audit and other social scientists have conducted performance audits. Many public sector auditors specialise accordingly in financial or performance audit, either at the individual level based on professional training or at the organisational level by departmental specialisation. Reforms in some countries have opened up the audit of the public sector, for example municipalities, hospitals, and government owned organisations, for private accounting firms. Recent development has on this background partly seen competition between professions on certification and access to public sector audit (Jeppesen, 2012), and that public sector auditors develop different strategies for their audits where some use specialization in financial and performance audits and some choose hybrid solutions blending financial, compliance and performance audits (Jeppesen et al., 2017). This development may facilitate as well as impede both audit relevance and independence in the public sector and is an interesting research avenue.

Organisation of the audit, for example conforming to a managerialist model (Tillema & ter Bogt, 2016), the communication and dissemination of the audit information (González-Díaz, García-Fernández & López-Díaz, 2013), or having politicians as lay-auditors (Thomasson, 2018), may influence whether the audit information is used and its relevance and independence. There is obviously big variation in the organisation of the audit between many countries and across tiers of government (Pierre & Licht, 2019). There is even variation in strategies and organisation between the Nordic countries within one accountability regime, which often are regarded as relatively homogenous countries (Jeppesen et al., 2017). Glynn (1985), Barzelay (1997), and Blume and Voigt (2011), conducted some early comparative studies of the organisation of public sector audit and its impacts on independence and relevance. The more recent research show that these issues are recurrent, and still challenging, issues for both research and public policy.

The choice of topics for audit, which may be influenced by strategy and organisation, is an under-researched theme. For example, some countries are ridden by authoritarian regimes as well as corruption, and the quality of government and the public sector audit could potentially play a significant role for the long-run development of democracy and welfare, in particular in such societies (Fukuyama, 2015; Gustavson & Sundström, 2018; Lonsdale, Wilkins and Ling, 2011; Rothstein, 2011). Audit and accounting, however, do not seem to be very agile in the fight against corruption (Jeppesen, 2018) or with ethical misconduct (Bringselius, 2018). The important topic of audit's role in fighting corruption and facilitating

ethical conduct, has not been covered in this special issue, but is interesting for future studies. (Corruption is a theme for a forthcoming issue of *The British Accounting Review*.)

Many public sector reforms have aimed at increasing transparency, accountability and public service improvements and the intended and actual role of audit technologies and agencies in these reforms are also of great interest, also 40 years after the introduction of NPM. Governments have often selected performance management, audit and evaluation as policy tools for these aims and the relative significance of these different approaches, including the organisational design of the audit institutions and the impacts, are still of interest for research on public sector audit (Blume & Voigt, 2011; Pierre & Licht, 2018). The theory of the 'audit society', developed in the 1990s, posited that much audit can be ritualistic (Kastberg & Österberg, 2017), but also visible in everyday activities, with the possibility of audit having a great influence on the management of public organisations, for example that the audit in combination with media exposure and political attention changes the auditees' identity (Justesen & Skærbæk, 2010). The choice of auditor roles, such as judges, public accountants, evaluators, or management consultants (Pollitt et al., 1999), may influence auditors' strategies, organisational design and practices, but may also pose challenges and dilemmas with consequences for the auditors' identities and practices and hence for the impacts of the audit.

Paradoxically, much of the audit, in particular performance audit, is an evaluation activity (Barzelay, 1997; Pierre & Licht, 2018), but despite being widely used for a long time has seldom been systematically evaluated in empirical studies. The last 10 years have seen a growing number of studies evaluating also the impact of the auditors as evaluators. Some studies indicate positive but modest impact of performance audit on public administration (Morin, 2001; Raudla et al., 2017), the public debate (Reichborn-Kjennerud, 2014) and the implementation of the auditors' recommendations in some countries (Acker & Bouckaert, 2019). Other studies question its functioning, especially in the Napoleonic, court system (Blume & Voigt, 2011; Morin, 2010; Torres, Yetano & Pina, 2019). Yet, other studies indicate positive impacts for accountability and usefulness (Reichborn-Kjennerud, 2013), making changes (Reichborn-Kjennerud & Johnsen, 2018), and improvement for the public administration (Reichborn-Kjennerud & Vabo, 2017), at least in some countries. Evaluating audit, being a daunting research task, evidently poses challenging issues regarding research methods. Most studies have used surveys of auditees in individual countries measuring perceived impacts (see for example Morin (2011) and Reichborn-Kjennerud (2013)). Many have used interviews of auditees (for example Pierre & Licht, 2019) and some have combined surveys with interviews (Abu Hasan et al., 2013) or conducted interviews of auditors (Lapsley and Pong 2000; Pierre & Licht, 2019). Few seem to have interviewed or surveyed politicians (but see Ezzamel et al., 2008). There has also recently been innovation in utilising survey data in cluster analysis for international comparisons of different accountability regimes (Torres, Yetano and Pina, 2019), indicating that the Northern European and Germanic accountability regimes seem to have relatively high impact. There has been, and still is, a need for more evidence on the workings and impacts of audit in the public sector in different accountability regimes and in different countries and for different stakeholders.

Auditor independence versus relevance is still a delicate issue. The auditors' common concerns are being independent from partisan politics and the executive's narrow interest in the auditors' choice of topics and methods and avoiding the situation of auditing the results of their own previous advice to the auditees (Barzelay, 1997; Heald, 2018). Too much independence and reliance on media may result in a too critical audit (Bringselius, 2014), which may undermine the auditor's legitimacy. The political situation in the parliament, such as a majority or minority government, may also influence the auditor's trade-off between independence and relevance. If there is a minority government the supreme audit institution (SAI) may pay more attention to avoiding being perceived as partisan, which may result in

making less effort in giving advice to the government for making improvement, impairing the audit's relevance at least for the government (Triantafillou, 2017).

The six articles in this special issue address some of the important issues and gaps in the literature on public sector audit, briefly reviewed above. Most of the articles were presented as papers at the European Institute of Advanced Studies in Management (EIASM) 9th International Public Sector Conference in Lisbon, 6–8 September 2016. The first two articles study the issue of auditors' independence and relevance as well as 'auditability' outside the often-studied context of Anglo-American countries, in two Asian countries (Japan and Korea) and in international organisations, respectively. The next pair of articles analyse the auditors' practices and reporting in an international and national context (Sweden), respectively. The last two articles explore the impact of performance audit in the environmental field for public administration in one country (Australia) and the impact of performance audit within the accountability regime in four Nordic countries.

Yamamoto and Kim (2019) have studied how the Board of Audit of Japan (BOAJ) and the Board of Audit and Inspection of Korea (BAIK) pursue independence and relevance, using a stakeholder model. The stakeholder model is interesting relative to the agency theory model because SAIs have some degree of independence, also from the legislators, and could possibly provide relevant audits for many users such as elected representatives, the government, agencies, media, and the public at large. Moreover, different countries have different institutional designs for their SAIs. Their analyses of the different types of audit reports for an 18-year period for BOAJ and a 12-year period for BAIK showed that both SAIs struggled to meet stakeholders' needs and maintain independence within their mandates and resources. BOAJ, however, being independent from the Legislature and the Executive, gave priority to mandatory audits relevant to the needs of the Executive and public bodies. BAIK had restricted flexibility because it was subject to an innovative model of participatory audits involving audit requests from citizens, and had to balance these request in addition to audit requests from the National Assembly. The stakeholder model is interesting for future public sector audit research.

Monfardini and Maravic (2019) have explored whether NPM audit reforms and Michael Power's audit explosion and audit society theories apply to international organisations as well as national organisations. They studied internal official documents and conducted interviews of experts from six, big international organisations, including financial and monetary institutions, human rights standard setting, development, and aid relief. The development over time show that before the 1990s only one or two auditors, often a SAI of one of the member states on a rotation basis, conducted the audit, mostly financial and compliance audit. In most cases later internal audit was established. All the international organisations experienced subsequently an increase in the audit, evaluation, investigation, and inspection activities, with some overlapping competences and activities. Some of the drive for more audit came from NPM, but also from demands from a diversity of actors due to lack of transparency, corruption and mismanagement. Power's audit explosion and audit society theories therefore explain the development in the audit of the international organisations well. Whether the efforts to restore the international organisations' legitimacy by making them auditable, also have improved these big, international organisations' effectiveness, is an open question.

Cordery and Hay (2019) have analysed the components of what make the SAIs' deliver public value. They performed an international comparison by content analysis of the reportings in English from the SAIs in 16 countries, eight European and seven Commonwealth countries and USA. They found that the studied SAIs' priorities were to criticize the efficiency and effectiveness of the public sector rather than scrutinise the public policies themselves, and the SAIs did not discuss potential negative consequences of their own work. In this way, the SAIs did not utilize their full potential for providing public value, Cordery and Hay concluded.

Svärdsten Nymans (2019) analysed the presentation of substance audits in 28 performance audit reports conducted by the Swedish National Audit Office (SNAO) in the period 2003–2010. Substance audits, contrary to systems audits, analyse the economy, efficiency or effectiveness of public services or policies. The SNAO is independent and has the power to assess performance (the 3Es) but seldom assesses poor or good performance directly. Instead the SNAO relies on the authorities of others, using statements from the parliament or government, benchmarking, or other experts' practices, as criteria for its assessments. Both Cordery and Hay's and Svärdsten's studies contribute to the literature on performance auditing by considering that much of the (perceived) value of auditing can be traced back to the authority of the auditors and their practice, resulting in the auditors providing less public value than possible by taking the 'back stage'. Given that the auditors' main products are their reports it is surprising that relatively few study how the auditors present their audits and their findings. In comparison, in the private sector financial auditing there has at least until recently – apparently – been little to study because the audit reports often are standardised (which is true also of public financial audit reports), but in public sector performance audit the reports are not standardised to the same extent and may be designed to provide more public value. Even though financial audit reports are standardised, the issue of whether the auditors can be trusted is an interesting research and public policy issue both in the private (Mueller, Carter & Whittle, 2015) and public sector (Tagesson & Eriksson, 2011). Exploring and shedding light on the content of the audit reports and the subject of the 'front stage' of performance auditing is thus important.

Rika and Jacobs' (2019) article examines how the perception of two high-profile environmental performance audits from the Australian National Audit Office (ANAO) generated reputational risk to government. The article explains how the same underlying events can give rise to different accounts through different frames for understanding the information. These different framings generate reputational risk for the government by highlighting contentious issues that may otherwise have been ignored or received minimal consideration. The article studies how representatives of the opposition and media can use the frames of political and public interest to construct performance accounts which differ from and challenge the improvement frame emphasised by the auditors and favoured by government. Therefore, this article shows that auditors' roles are more complex than often assumed by their formal roles and that auditors relate to different audiences through different frames for understanding the audit information. This article contributes to the performance auditing literature by demonstrating how the frames emphasised by various audiences underscore their role in a parliamentary democracy. The article also shows that media plays an important role in linking the public, which is the main audience for media, with parliaments and the national audit offices.

Johnsen, Reichborn-Kjennerud, Carrington, Jeppesen, Taro and Vakkuri (2019) replicated a survey in Denmark, Finland and Sweden (and Estonia), which Reichborn-Kjennerud originally used for collecting data on the impact of performance audit on public administration in Norway. They then pooled the data from the four Nordic cases and analysed common determinants of how the auditees perceived four dimensions of impacts, in order to explore the mechanisms behind the assumed well-functioning Nordic accountability regime in governmental audit. They found that SAls' legitimacy, audit quality, and consequences of media attention, were important factors explaining positive impacts across the four countries, but also that there were country differences in audit activities and impacts.

These papers contribute to our understanding of public sector audit in contemporary society, in particular in central and international government, and provide valuable suggestions for future research.

Acknowledgements: Professor Kerry Jacobs, University of New South Wales Canberra, was co-editor for this special issue. Sadly, Kerry passed away during the final stage of the

work with this special issue, just before he was to turn 50 years in 2018. A special thanks to Kerry for his contribution to this special issue and public sector audit research. Thanks to editor Irvine Lapsley, assistant editor Yvonne Crichton, the authors, and to all colleagues who served as reviewers and made this special issue possible.

References

- Abu Hasan, H., Frecknall-Hughes, J., Heald, D., & Hodges, R. (2013). Auditee perceptions of external evaluations of the use of resources by local authorities. *Financial Accountability & Management*, 29(3), 252–287. doi.org/10.1111/faam.12015
- Acker, W., & Bouckaert, G. (2019). The impact of supreme audit institutions and ombudsmen in Belgium and The Netherlands. *Financial Accountability and Management*, 35(1), 55–71. DOI: 10.1111/faam.12182
- Barzelay, M. (1997). Central audit institutions and performance auditing: A comparative analysis of organizational strategies in the OECD. *Governance*, 10(3), 235–260. doi.org/10.1111/0952-1895.411997041
- Blume L. & Voigt, S. (2011). Does organizational design of supreme audit institutions matter? A cross-country assessment. *European Journal of Political Economy*, 27(2), 215–229. doi.org/10.1016/j.ejpoleco.2010.07.001
- Bringselius, L. (2014). The dissemination of results from supreme audit institutions: Independent partners with the media? *Financial Accountability and Management*, 30(1), 75–94. doi.org/10.1111/faam.12028
- Bringselius, L. (2018). Efficiency, economy and effectiveness—but what about ethics? Supreme audit institutions at a critical juncture. *Public Money & Management*, 38(2), 105–110. DOI: 10.1080/09540962.2018.1407137
- Cordery, C.J., & Hay, D. (2019). Supreme audit institutions and public value: Demonstrating relevance. *Financial Accountability and Management*. DOI: 10.1111/faam.12185
- Ellwood, S., & Garcia-Lacalle, J. (2012). Local public audit – the changing landscape. *Public Money & Management*, 32(5), 380–392. doi.org/10.1080/09540962.2012.692554
- English, L., & Skærbæk, P. (2007). Performance auditing and the modernisation of the public sector. *Financial Accountability and Management*, 23(3), 239–241. doi.org/10.1111/j.1468-0408.2007.00427.x
- Ezzamel, M., Hyndman, N., Johnsen, Å., & Lapsley, I. (eds.) (2008). *Accounting in Politics: Devolution and Democratic Accountability*. London: Routledge.
- Fukuyama, F. (2015). *Political Order and Political Decay: From the Industrial Revolution to the Globalization of Democracy*. Farrar, Straus and Giroux.
- Glynn, J.J. (1985). Value for money auditing – An international review and comparison. *Financial Accountability and Management*, 1(2), 113–128. doi.org/10.1111/j.1468-0408.1985.tb00248.x
- González-Díaz, B., García-Fernández, R., & López-Díaz, A. (2013). Communication as a Transparency and Accountability Strategy in Supreme Audit Institutions. *Administration & Society*, 45(5), 583–609. DOI: 10.1177/0095399712438376
- Gustavson, M., & Sundström, A. (2018). Organizing the audit society: Does good auditing generate less public sector corruption? *Administration & Society*, 50(10), 1508–1532. doi:10.1177/0095399716674306.
- Heald, D. (2018). Transparency-generated trust: The problematic theorization of public audit. *Financial Accountability and Management*. doi.org/10.1111/faam.12175
- Hood, C. (1995). The new public management in the 1980s: Variations on a theme. *Accounting, Organizations and Society*, 20, 2/3, 93–109. doi.org/10.1016/0361-3682(93)E0001-W
- Jeppesen, K.K. (2012). Jurisdictional competition between private and public sector auditors: The case of the Danish Certified Public Sector Auditor Qualification. *Financial Accountability and Management*, 28(2), 215–246. doi.org/10.1111/j.1468-0408.2012.00543.x

- Jeppesen, K.K. (2018). The role of auditing in the fight against corruption. *The British Accounting Review*. doi.org/10.1016/j.bar.2018.06.001
- Jeppesen, K.K., Carrington, T., Catasús, B., Johnsen, Å., Reichborn-Kjennerud, K., & Vakkuri, J. (2017). The strategic options of supreme audit institutions: The case of four Nordic countries. *Financial Accountability & Management*, 32(2), 146–170. doi.org/10.1111/faam.12118
- Johnsen, Å., Reichborn-Kjennerud, K., Carrington, T., Jeppesen, K.K., Taro, K., & Vakkuri, J. (2019). Supreme audit institutions in a high-impact context: A comparative analysis of performance audit in four Nordic countries. *Financial Accountability and Management*. doi.org/10.1111/faam.12188
- Justesen, L., & Skærbæk, P. (2010). Performance auditing and the narrating of a new auditee identity. *Financial Accountability and Management*, 26(3), 325–343. doi.org/10.1111/j.1468-0408.2010.00504.x
- Kastberg, G., & Österberg, E.E. (2017). Transforming social sector auditing – they audited more, but scrutinized less. *Financial Accountability and Management*, 33, 284–298. DOI: 10.1111/faam.12122.
- Lapsley, I., & Pong, C.K.M. (2000). Modernization versus problematization: Value-for-money audit in public services. *European Accounting Review*, 9(4), 541–567. doi.org/10.1080/713764876
- Lonsdale, J., Wilkins, P., & Ling, T. (eds.) (2011). *Performance auditing: Contributing to accountability in democratic government*. Cheltenham: Edward Elgar.
- Monfardini, P., & von Maravic, P. (2012). Municipal auditing in Germany and Italy: Explosion change or recalcitrance? *Financial Accountability and Management*, 28(1), 52–76. doi.org/10.1111/j.1468-0408.2011.00536.x
- Monfardini, P., & von Maravic, P. (2019). Too big to be audited? The new world of auditing in international organizations. *Financial Accountability and Management*. DOI: 10.1111/faam.12186
- Morin, D. (2001). Influence of value for money audit on public administrations: Looking beyond appearances. *Financial Accountability & Management*, 17(2), 99–117. doi.org/10.1111/1468-0408.00123
- Morin, D. (2010). Welcome to the Court. *International Review of Administrative Sciences*, 76(1): 25–46. doi.org/10.1177/0020852309359043
- Mueller, F., Carter, C., & Whittle, A. (2015). Can audit (still) be trusted? *Organization Studies*, 36(9), 1171–1203.
- Parker, L.D., Jacobs, K., & Schmitz, J. (2019). New public management and the rise of public sector performance audit: Evidence from the Australian case. *Accounting, Auditing & Accountability Journal*, 32(1), 280–306. https://doi.org/10.1108/AAAJ-06-2017-2964
- Pierre, J. & Licht, J.F. (2019). How do supreme audit institutions manage their autonomy and impact? A comparative analysis. *Journal of European Public Policy*, 26(2), 226–245. DOI: 10.1080/13501763.2017.1408669
- Pierre, J.B., Peters, G., & Licht, J.F. (2018). Is auditing the new evaluation? Can it be? Should it be? *International Journal of Public Sector Management*, 31(6), 726–739. https://doi.org/10.1108/IJPSM-08-2017-0219
- Pollitt, C., Girre, X., Lonsdale, J., Mul, R., Summa, H., & Waerness, M. (1999). *Performance or compliance? Performance audit and public management in five countries*. Oxford: Oxford University Press.
- Power, M. (1997). *The audit society: Rituals of verification*. Oxford: Oxford University Press.
- Raudla, R., Taro, K., Agu, C., & Douglas, J.W. (2016). The Impact of performance audit on public sector organizations: The case of Estonia. *Public Organization Review*, 16, 217–233. doi.org/10.1007/s11115-015-0308-0
- Reichborn-Kjennerud, K. (2013). Political accountability and performance audit: The case of the Auditor General in Norway. *Public Administration*, 91(3), 680–695.
- Reichborn-Kjennerud, K. (2014). Performance audit and the importance of the public debate. *Evaluation*, 20(3) 368–385. doi.org/10.1177/1356389014539869

- Reichborn-Kjennerud, K., & Johnsen, Å. (2018). Performance audit and Supreme Audit Institutions' impact on public administration: The case of the Office of the Auditor General in Norway. *Administration & Society*, 50(10), 1422–1446. doi: 10.1177/0095399715623315
- Reichborn-Kjennerud, K., & Vabo, S.I. (2017). Performance audit as a contributor to change and improvement in public administration. *Evaluation*, 23(1), 6–23. doi.org/10.1177/1356389016683871
- Rika, N., & Jacobs, K. (2019). Reputational risk and environmental performance auditing: A study in the Australian Commonwealth public sector. *Financial Accountability & Management*.
- Rothstein, B. (2011). *The quality of government: Corruption, social trust, and inequality in international perspective*. Chicago: University of Chicago Press.
- Svårdsten Nymans, F. (2019). The 'front stage' of substance auditing: A study of how substance auditing is presented in performance audit reports. *Financial Accountability and Management*.
- Tagesson, T., & Eriksson, O. (2011). What do auditors do? Obviously they do not scrutinize the accounting and reporting. *Financial Accountability and Management*, 27(3), 272–285. doi.org/10.1111/j.1468-0408.2011.00525.x
- Thomasson, A. (2018). Politicisation of the audit process: The case of politically affiliated auditors in Swedish local governments. *Financial Accountability and Management*, 34, 1–12. DOI: 10.1111/faam.12158
- Tillema, S., & ter Bogt, H.J. (2016). Does an agency-type of audit model fit a stewardship context? Evidence from performance auditing in Dutch municipalities. *Financial Accountability and Management*, 32(2), 135–156. doi.org/10.1111/faam.12084
- Torres, L., Yetano, A., & Pina, V. (2019). Are performance audits useful? A comparison of EU practices. *Administration & Society*, 51(3), 431–462. DOI: 10.1177/0095399716658500
- Triantafillou, P. (2017). Playing a zero-sum game? The pursuit of independence and relevance in performance auditing. *Public Administration*. doi.org/10.1111/padm.12377
- Yamamoto, K., & Kim, M.J. (2019). Stakeholders' approach on government auditing in the supreme audit institutions of Japan and Korea. *Financial Accountability & Management*. DOI: 10.1111/faam.12187