

An international comparative study of the audit and accountability arrangements of Supreme Audit Institutions

Abstract

Purpose

The aim of this paper is to compare the audit and accountability arrangements of Supreme Audit Institutions (SAIs) internationally.

Design/methodology/approach

Building on a theorisation of regulatory space, extended by new audit spaces of public audit, the scope of the research is the 196 SAIs that are full members of the International Organization of Supreme Audit Institutions (INTOSAI). The study is based on documentation review, workshops with a steering panel, a survey of all SAIs (response rate of 64%, being 125 of 196 members), workshops with the seven regions of INTOSAI and discussion at Congress.

Findings

The paper suggests that the audit and accountability arrangements for SAIs is underpinned by INTOSAI's global voice, a country's regulatory space and a SAIs organization, capacity and scope that are themes used to structure the comparison. The results show there is diversity in the organization, capacities and scope of SAIs, but also opportunity for recognising the positive potential of INTOSAI in fulfilling its global voice leveraged from the results of its work with its regions and members.

Originality/Value

This is the most comprehensive research study of SAIs and the research underpinning this study enables SAIs to compare themselves regionally and internationally.

Key words: Regulatory Space; New Audit Spaces; Public Audit; Accountability; Supreme Audit Institutions; International Comparative Study

1. Introduction

The aim of this paper is to compare the audit and accountability arrangements of Supreme Audit Institutions (SAIs) internationally. This will allow us to determine the current situation, to help address questions around the future of public audit (Ferry et al., 2022a).

Audit and accountability arrangements represent an important regulatory space, which is a socially constructed abstract space subject to decisions of state agencies through regulation (Hancher and Moran, 1989). New audit spaces have extended challenges to regulatory space, through auditing new domains and expanding audit of information jurisdictionally (Andon et al., 2014). Over recent decades, public audit represents such a new audit space coalescing around four themes: professional accreditation and institutionalised capital, independence, reporting, and reorientations in the mediating roles of auditing (Andon et al., 2015).

Whilst there has been some recent studies about regulatory space and new audit spaces including public audit (Ferry et al., 2022b; Ferry and Ruggiero, 2022; Ferry and Ahrens, 2021; Free et al., 2020), there is comparatively less known about the Supreme Audit Institution (SAI) level. This is although it is where a great deal of voice(s) of accountability regarding public expenditure and service delivery is situated (Ferry and Midgley, 2022; Cordery and Hay, 2021, 2022).

To address the gap, this paper develops an international comparison of the audit and accountability arrangements of SAIs. The scope of the research is the 196 SAIs that are full members of the International Organization of Supreme Audit Institutions (INTOSAI), which is the umbrella body. These full members are mostly split across seven geographic regions with a small number of non-region members (including the USA and Canada). This comparison is in terms of current practices, regional context and a rationale of regulation, to understand the rich diversity and commonalities in order to derive comparative lessons regarding voice(s) of accountability emanating from public audit. The theorisation of regulatory space (Hancher and Moran, 1989) is employed, extended through new audit spaces specifically including public audit (Ferry and Ahrens, 2021; Andon et al., 2015; Radcliffe, 1998). The study is based on extensive documentation review, workshops with a Steering panel, a survey of all SAIs that are full members of INTOSAI, regional workshops and discussion at Congress.

Building on a theorisation of regulatory space, extended by new audit spaces of public audit, the paper highlights the four major themes for new audit space, namely, professional accreditation and institutionalised capital, independence, reporting, and the nature of the audit role (Andon et al., 2015) are relevant in the SAI regulatory space, but are more nuanced.

The audit and accountability arrangements come from INTOSAI's global voice, a country's regulatory space and a SAIs organization, capacity and scope. '*Organization*' concerns the mandate in terms of how the system is accredited and imbued with institutional capital, which gives certain powers and determines the organizations and stakeholders whom the SAI interacts. '*Capacity*' addresses inputs and concerns issues such as independence of auditors and resources. '*Audit scope*' covers the portfolio of activities and output encompassing products, reporting and nature of the audit role including beyond audit itself in terms of what you do and how it is presented.

The results show there is diversity in the organization, capacities and scope of SAIs, but also opportunity for recognising the positive potential of INTOSAI in fulfilling its global voice leveraged from the results of its work with its regions and members.

The next section covers regulation and regulatory space, extension through new audit spaces including public audit, and its importance for regulating the SAI regulatory space. Section three outlines the research context of INTOSAI, and sets out the research approach. Section four presents findings. Section five provides a discussion around theoretical contribution to regulatory space and new audit spaces, particularly of public audit through comparative SAI arrangements. Section six considers implications for policy and practice, limitations of this paper and opportunities for future research in terms of the voice(s) of accountability for SAIs.

2. Regulatory space for SAI Audits

2.1 New audit space extending from regulatory space

Hancher and Moran (1989) suggest that the analytical device of ‘regulatory space’ is the best way to understand ‘regulation’, which they argue is a defining feature of any social organization system. Key features of the regulatory space include spatial conceptualisation that conveys regulatory space may be occupied; space may be unevenly sub-divided between actors; there may be additional concepts nuanced to contextualisation of sectors, including practices of exclusion and inclusion; and metaphor provides an image that lends itself to further elaboration so is contestable. In the process, power plays are central.

Regulatory space is employed increasingly in accounting and auditing research, including addressing new audit spaces and practices (Andon et al., 2015; Collins et al., 2019). For example, Ferry and Ruggiero (2022) employed a theorisation of regulatory space and the new audit space of public audit with a team of international academic and practitioner collaborators that afforded an international comparison of the public audit and accountability arrangements for local government across 14 countries. This was later extended to 20 countries (Ferry et al., 2022b). These studies highlighted that the local audit regime depends on the constitutional framework and that the increasing fashion of performance audit is a constant across all sorts of regimes. In addition, and significantly for this paper, essentially the studies extended the work of Ferry and Ahrens (2021) who looked at the regulatory space in local government across the four countries of the UK – England, Northern Ireland, Scotland and Wales - and found four major nuanced themes of ‘organization and fragmentation’, ‘independence and competition’, ‘audit scope’, and ‘inspection’ in the local government audit regulatory space, which the new studies supported are relevant internationally, although inspection to a lesser degree. Furthermore, although more nuanced, this body of work supported and built upon the four major themes of Andon et al. (2015, pp. 1407-1416) who based their analysis of new audit spaces on the themes of organizing space through professional accreditation and institutionalised capital, independence, reporting, and reorientations of the audit role. Andon et al. (2015) also highlighted Big 4 audit firms had mixed success in the new audit spaces. In addition, they found independence is not necessarily a key value in new audit spaces (p. 1410). Indeed, Andon et al. (2015) undertook a wide review of the emergence of new audit spaces that included efficiency and Value for Money auditing (Radcliffe, 1998) and performance auditing (Gendron et al., 2007). Again building successfully upon research into the increase in auditing and extension of audit-type practices into new spaces demonstrating how regulatory space helps explore the jurisdictional expansion of auditing into new audit spaces (Andon et al., 2014).

Regulatory space was also used to better understand the development of independent audit oversight in France (Hazgui and Gendron, 2015), the Australian Charities and Not-for-profit Commission's legitimacy building (Artiach et al., 2016), development of the Canadian state through its SAI (Free et al., 2020), and SAI arrangements in Iran (Jalali and Abdollahzade, 2022). In addition, regulatory space informed studies of new regulatory organizations that include the Irish Auditing and Accounting Supervisory Authority (Canning and O'Dwyer, 2013), Canadian Public Accountability Board (Malsch and Gendron, 2011), and Public Accountants Council of Ontario (MacDonald and Richardson, 2004). Related were studies by Nicholls (2010) that analysed negotiation of regulatory space for UK reporting and disclosure practices of Community Interest Companies and Young (1994) that examined the process of change in accounting recognition practices in the accounting standard setting arena.

2.2 Audit regulatory space, SAIs, and public audit

A deeper understanding of contemporary public audit and accountability arrangements and their regulatory spaces is necessary (Ferry and Ahrens, 2021), particularly at SAI level that provides an important voice(s) of accountability over significant public expenditure and services. This is the case in normal times, but only amplified by the current stream of crises ranging from natural disasters to resource constraints and resultant uncertainties (Cordery and Hay, 2021, 2022) that create polycrises.

In the global audit regulatory space for SAIs,

“A Supreme Audit Institution (SAI) is a public body of a state or supranational organization which, however designated, constituted or organized, exercises, by virtue of law, or other formal action of the state or the supranational organization, the highest public auditing function of that state or supranational organization in an independent manner, with or without jurisdictional competence” (INTOSAI, 2022a).

“The International Organization of Supreme Audit Institutions (INTOSAI) is an autonomous, independent, professional and nonpolitical organization established as a permanent institution. Its purpose is to provide mutual support to SAIs; foster the exchange of ideas, knowledge, and experiences; act as a recognized global public voice of SAIs within the international community; set standards for public sector auditing; promote good national governance; and support SAI capacity development, cooperation and continuous performance improvement” (INTOSAI, 2022a).

Previous research has compared audit and accountability arrangements for governments (Normanton, 1966), and how these have progressed (Normanton, 1980; Hay and Cordery, 2018). Recently, there has been a number of comparative studies of SAIs. For example, Blume and Voigt (2011) on a cross-country basis of up to 40 countries assessed the economic effects of differences in SAI organizational design on fiscal policy, government effectiveness and corruption, and on productivity. They found differences in the independence, mandate, implementation record, and organizational model of the SAIs do not seem to have any clear-cut effect on any of the three groups of dependent variables. The only exception was the perceived levels of corruption that they found are significantly higher if the SAI is structured along the court model of auditing. Johnsen et al. (2019) through survey and pooled data undertook a comparative analysis of performance audit by SAIs in four Nordic countries. They found performance audits have positive impacts on usefulness, changes, improvements and, to

some extent, accountability, as perceived by auditees who have experienced the audits, although showed some factors earlier research found important for the impact of performance audits in some countries were insignificant for all the four Nordic countries. Nevertheless, they found SAI's legitimacy; audit quality and consequences of media attention were important factors. Reichborn-Kjennerud et al. (2019) did a comparative study how SAIs in Scandinavian, South European and African countries work against corruption. They found the way SAIs organize their work cannot simply be explained by the countries' level of corruption and that the influence of INTOSAI still appears to be limited, and it needs increased institutional recognition if it is to be effective in harmonizing SAIs' work worldwide to fight corruption. Pierre and de Fine Licht (2019) undertook a comparative analysis of SAIs in Australia, New Zealand, Norway and Sweden. They found SAIs are gradually becoming important agents of public management reform, which raises issues of autonomy and potential capture by auditees as well as by the political system. In addition, they found SAIs have different approaches to the balance between autonomy and impact. These results imply that there is not only one-way of organizing an efficient and autonomous SAI, but that different positions can prove viable. Hancu-Budui and Zorio-Grima (2021) provided a classification of 29 European SAIs – 28 national SAIs and the European Court of Auditors (ECA) – based on a broad range of attributes varying from the SAIs' environment to its structure, activity, resources or transparency. The authors' results show that SAIs from veteran EU member states are more similar amongst themselves and the same applies to SAIs from Nordic countries, Baltic countries, Western Mediterranean countries and Eastern countries. The authors also perform additional analysis focussing on currently relevant issues such as gender equality, age, environment or the sustainable development goals (SDGs).

In particular, Cordery and Hay (2019, 2021, and 2022) have shown the variety of ways in which SAIs deliver value and how public audit is structured varies considerably, but that much more research is needed. As a result, given analysis of SAI structures is in a nascent stage (Bonollo, 2019), Cordery and Hay (2021, 2022) undertook important exploratory research to compare SAIs. They looked to contribute to the literature by analysing current structures to create a baseline to inform understanding of both diversity and possible reasons for it and its impacts. To do so, they accessed SAIs' self-reported data from INTOSAI and a range of publicly available data, as well as responses to their survey of INTOSAI members. However, they acknowledge that the data was still incomplete and had been collected at different points in time, although was the most current at the time of writing. Importantly, they highlight that as an exploratory study, there is a fundamental need to develop better databases for more in-depth research that could enhance initial findings. They thought this was particularly necessary in regions where there has been less research, such as Latin American, Francophone African and Caribbean regional groups. Nevertheless, from the data they were able to access they showed that while structurally mimetic forces drive a move towards the Westminster model, especially in emerging economies, there is wide variety in SAI structures. These they thought reflected the specific legal and financial situations of each nation. Hence, while the World Bank 'three SAI model' (Westminster model, Board/Collegial model, and Court/Judicial model) is a convenient categorisation, much more variety exists. They went on to suggest that INTOSAI, as a strong professional body, enables SAIs to navigate these differences and to assist governments and citizens in reporting and managing resource constraints, particularly in public debt and environmental concerns and thus is a normative pressure forcing SAIs to deal with an

uncertain future. In addition, they highlighted, as INTOSAI is a body controlled by its members, SAIs also contribute to the forces driving their own change.

A comprehensive comparison of regulatory space for public audit and accountability arrangements of SAIs internationally could afford important and significant insights for future voice(s) of accountability. Firstly, the regulatory situation is different for members in each of the seven regions of INTOSAI, plus for non-region members, allowing comparison. Secondly, studying regional regulatory sites can highlight contextually contingent factors for consideration of regional regulators. This can allow each country to look at themselves, the region or for influencing and/or translating global regulatory trends into their own regional and national contexts (Malsch and Gendron, 2011). Thirdly, the regulatory space studied has coincided with a polycrises internationally since the global Financial Crisis 2007/08 that has affected demands for more accountability and transparency. Through this, the paper can help understand in comparative regional contexts the formation of current regulatory arrangements and how these maybe strengthened (Ferry and Ahrens, 2021; Humphrey et al., 2009; MacDonald and Richardson, 2004; Malsch and Gendron, 2011). More generally, the study shows audit and auditors as powerful social, economic and environment forces on citizens' wellbeing in different social contexts, accommodating various specific legitimations (Ferry and Ahrens, 2021).

In the SAI context, determining what public audit means for the purposes of this paper is important. Recent research addresses themes of organizing space through professional accreditation and institutionalised capital, independence, reporting, and reorientations in the nature of the audit role (Andon et al., 2015), including in a more nuanced form for public audit (Ferry and Ahrens, 2021; Ferry and Ruggiero, 2022).

Concerning organizing space through professional accreditation and institutionalised capital, the emphasis of research on public audit has been on the organizing and fragmenting of the space itself. This is because to partake in public audit, the regulatory bodies, professional auditing organizations, and auditors need to address different structural arrangements, accreditations and attributes whether for SAI's (Cordery and Hay, 2021, 2022) or other local public bodies (Ferry, 2019; Murphy et al., 2019; Ferry and Murphy, 2015). In contrast the audit profession, private sector regulatory environment, organizational professionalization in the Big 4 accounting firms and broader regulatory relationships has been the focus of private sector research (Cooper and Robson, 2006; Humphrey et al., 2009; Spence et al., 2015).

Research in to public audit has regarded independence of audit as a key issue. Ferry and Midgley (2022) specifically highlight the important historical debates around the independence and liberty of a SAI and its audit from the executive and toward the legislature. This was in the context of the establishment of the UK National Audit Office in 1983 following the previous body having been in place for around 150 years, and the importance placed by those demanding reform that it reports to Parliament rather than Government. However, they recognised that there were also strong counter arguments to the prevailing view and new institutional arrangements. Prior to this, Ferry et al. (2015) highlighted in the context of local public bodies that public money needs to be communicated intelligibly to those external to the organization by independent auditors, also there needs to be independent scrutiny outside of the legislature, and it was important citizens were able to access independent assessments of performance. Other researchers have highlighted that to uphold trust in public administration it is important auditors perform an independent role (Ferry and Midgley, 2022; Funnel, 2011) and give independent assurance that public interests are protected (Ferry and Ahrens, 2021; Free et al.,

2020; Free and Radcliffe, 2009; Gendron et al., 2007) if democratic accountability is to be upheld (Ferry, 2019). Nevertheless, disagreement exists between different jurisdictions in practice about arrangements regarding what the necessary levels of extensiveness and independence are and should be, plus information disclosure levels to the public (Ferry and Ruggiero, 2022; Ferry and Eckersley, 2015; Funnell, 2011; Cordery and Hay, 2021; Radcliffe, 2008).

A contentious area has been the audit scope of reporting, including for SAIs (Ahrens and Ferry, 2021; Ferry and Midgley, 2022; Free et al., 2020). Public audits of SAI's are often classified into three main groups (INTOSAI, 2019) that are financial audits performed to express an opinion on the reliability of financial statements, compliance audits performed to provide assurance on compliance with laws and regulations, policies, established codes and agreed upon terms and conditions, and performance audits performed to examine the economy, efficiency and effectiveness with which the audited entity carries out its activities. The term 'regularity audit' is often used in reference to a 'financial audit' supplemented with elements of audits of compliance with financial rules and principles of sound financial management. Performance audits are also known as 'value for money audits'. Value for money was originally defined as comprising the three Es of economy, efficiency and effectiveness (Hopwood, 1984), but has since expanded to include equity (Johnsen, 2005) that has connotations of fairness (Ferry, 2019) and ethics prompted by the threats to SAIs' legitimacy generated by ethical misconduct (Bringselius, 2018). These *'all'* depend on some assessment of performance and as Ferry and Ahrens (2021) suggest this then can lead audit to involve inspection of services as well. Indeed, inspection is frequently regarded as an extension of audit into the area of performance (Ferry et al., 2015; Ferry and Eckersley, 2022; Hopwood, 1984; Murphy et al., 2019). Ultimately, what public audit is can mean different things and be subject to change over time, but it does have a number of common elements. Audit has a potential in scope to become what it was not (Hopwood, 1983, 1984), affording the audit role nature in the public sector the possibility of reorientations as a new audit space.

The reorientations in the nature of the audit role has been increasingly controversial in the public sector. Research has considered efficiency, performance and Value for Money auditing that increased audit scope (Free et al. 2020), but arguably the most controversial area was extending these forms of auditing further into inspection that could politicise audit (Ferry and Ahrens, 2021; Skærbæk, 2009). Other audit role nature reorientations include sustainability assurance (O'Dwyer et al., 2011), online audit work such as e-commerce assurance (Gendron and Barrett, 2004), and rankings and ratings (Jeacle and Carter, 2011). Undoubtedly, though, as Rozario and Varsarhelyi (2018) argue technology could, if regulatory barriers are overcome, fundamentally change the nature of audit. Digitalisation in the public sector is likely to strongly affect accounting and accountability arrangements, including public audit (Agostino et al., 2022).

Framing this discussion further needs conceptualisation of the audit regulatory space in terms germane to key issues arising in the public sector, but especially SAIs. This paper does so by referring to three themes of SAIs being organization, capacity and scope that were identified through INTOSAI's International Congress of Supreme Audit Institutions (INCOSAI) Steering Panel for this project.

3. Research approach

The research approach will now be outlined. This includes the research context and methods.

3.1 Research context

The research context covers INTOSAI and its full members. INTOSAI is an autonomous, independent and non-political organization that operates as an umbrella organization globally for SAIs in the external government audit community. It is a non-governmental organization with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations. In particular it addresses United Nations Sustainable Development Goal (SDG) 16 ‘Peace, Justice and Strong Institutions’ and more specifically Target 16.6 that looks to “Develop effective, accountable and transparent institutions at all levels”. The seat of INTOSAI and General Secretariat is Vienna, Austria, which is also the official seat of the Court of Audit of the Republic of Austria.

In 1953 at foundation, INTOSAI had 34 members, but currently has 196 full members (195 countries and 1 SAI of a supranational organization being the European Court of Auditors (ECA)) that all form part of the scope of this study. “INTOSAI recognizes Regional Organizations as related autonomous entities, established for the purpose of promoting the professional and technical cooperation of its members on a regional basis. The INTOSAI Governing Board has recognized (...) seven Regional Organizations (..)” (INTOSAI, 2022a). The seven regions comprise 191 of the full members of INTOSAI, with the other five full members being non-region (including Canada, USA, Uzbekistan, Timor-Leste and Vatican City). We have not included the five associate members and two affiliate members of INTOSAI in this study. Table 1 provides a breakdown of INTOSAI Regions and Members, which is based on the records from INTOSAI Head Quarters in Austria.

Table 1 – INTOSAI Regions and Members

Region	Members in Region
African Organization of Supreme Audit Institutions (AFROSAI) www.afrosai.org	47
Arab Organization of Supreme Audit Institutions (ARABOSAI) www.arabosai.org	18
Asian Organization of Supreme Audit Institutions (ASOSAI) www.asosai.org	26
Caribbean Organization of Supreme Audit Institutions (CAROSAI) www.carosai.org	13
European Organization of Supreme Audit Institutions (EUROSAI) www.eurosai.org	50
Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) www.olacefs.com	22
Pacific Association of Supreme Audit Institutions (PASAI) www.pasai.org	15
Total Region Members	191
Non-Region Members	5
Total Members	196

3.2 Research methods

The authors of this paper include the project lead and main colleagues who carried out the ‘original’ research itself over a 2-year period from January 2021 to December 2022. During

this period, the research involved documentation review, workshops with a steering panel, a survey, master report and regional reports, workshops with the regions, and Congress plenary. In particular, this paper draws on the master report results (Ferry et al., 2022c), which was further broken down into regional reports. The OLACEFs regional report provides an example of a regional report (Ferry et al., 2022d). All of this work ultimately informed Theme II at the International Congress of Supreme Audit Institutions (INCOSAI) XXIV (equivalent to a United Nations General Assembly). This Congress involved over 700 world leaders in public audit and took place in Rio de Janeiro in Brazil from seventh to eleventh November 2022, which culminated on the final day in approval of the Rio Declaration (INTOSAI, 2022b).

An extensive literature review of academic and practitioner documentation was undertaken. For example, the authors conducted the academic literature review through the university search engine that included all main accounting and public administration academic journals and books, but also looked at legal/constitutional work. Key search terms included public audit, accountability, and supreme audit institutions etc. In terms of practitioner literature, we had full access to all INTOSAI literature including their website, pronouncements and principles, and regional websites and that of other steering panel members. Other sources include declarations, trade press, auditing standards etc. Through this process, the steering panel determined that the theorisation of regulatory space offered an insight for the project.

An initial set of themes were derived concerning the audit regulatory space that were presented and critically discussed at the Steering Panel. The Steering Panel comprised of INTOSAI representatives and external experts who have strong insights into SAIs and / or INTOSAI. The following institutions were represented at a senior level: INTOSAI Secretary General; Tribunal de Contas da União (TCU) that is the Brazilian Federal Accountability Office and current Chair of INTOSAI; Academia; Chartered Institute of Public Finance and Accountancy (CIPFA); ECA; Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ); International Monetary Fund (IMF); Organization for Economic Co-operation and Development (OECD); and World Bank. It was also an important attribute of the steering panel that given their seniority and specialisms all representatives had huge knowledge of theory and practice, including documentation and how it was performed in practice. Indeed, a number of them have been influential in previous INCOSAI. This ensured a coverage of world leading experts in the field of policy, practice and academia concerning audit and accountability arrangements of SAIs and representation from core international institutions that could provide authoritative voice(s) from different perspectives.

A number of iterations then followed through Steering Panel workshops until they were content that the themes were representative, detailed questions determined and a survey constructed that was capable of meeting its objective. In terms of determining the themes for SAIs in the regulatory space, initial studies were on the UK and then internationally but on local government. The steering panel went through many discussions back and forth over months to determine what worked. They drew on other academic literature and experience of SAIs. Essentially, it was a very iterative process and subject to quite intense debate on eventual terms. Indeed, iterations through the steering panel was not merely confined to the theorisation and survey, but existed throughout the entire project of 2 years and took place through zoom. This included workshops involving analysing literature and agreeing theorisation, survey

development, survey analysis, writing and agreeing master report and regional reports, workshop analysis etc. all the way up to feeding in to the congress and declaration.

From the documentation review and workshops with the project steering panel, the final three themes for a SAI where: ‘Organization’ that concerns the mandate in terms of how the system is accredited and imbued with institutional capital, which gives certain powers and determines the organizations and stakeholders who the SAI interacts with. ‘Capacity’ addresses inputs and concerns issues such as independence of auditors and resources. Finally, ‘audit scope’ covers the portfolio of activities and output encompassing products and reporting including beyond audit in terms of what you do and how it is presented. These themes are a more nuanced version of the previous theoretical foundation of audit regulatory space (Andon et al., 2015), including for public services (Ferry and Ahrens, 2021).

A detailed survey with questions tying back to the three main themes was constructed online and then translated into seven languages. These are the five official languages of INTOSAI being Arabic, English, French, German and Spanish, plus Portuguese as Brazil is the current INTOSAI Chair and Russian as Russia was the previous INTOSAI Chair.

The survey was distributed to all of INTOSAI’s 196 full members (195 countries that are full members, plus the ECA) with completion in the early part of 2022. It was not distributed to associate and affiliate members. Table 2 shows the response rates broken down by region and non-region.

Table 2 – Regional Response Rates

Region	Number of Countries in Region	Number of Respondents	Response Rate (%)
AFROSAI	47	22	47
ARABOSAI	18	13	72
ASOSAI	26	20	77
CAROSAI	13	4	31
EUROSAI	50 (includes ECA)	40 (includes ECA)	80
OLACEFS	22	18	82
PASAI	15	5	33
Total region members of INTOSAI	191	122	64
Non-region members of INTOSAI	5	3	60
Total members of INTOSAI	196	125	64

As can be seen, there was 125 out of 196 full members completed the survey, which is 64%. More than 70% of full members in the OLACEFS, EUROSAI, ASOSAI and ARABOSAI regions completed the survey including countries that would normally be considered the regional leaders. There was also almost 50% completion in AFROSAI. However, the response rates from both CAROSAI and PASAI regions were just above 30%. These regions have lower member levels, the countries that constitute the members are relatively smaller compared to those in other regions, and the SAIs are smaller. The lower return rate will therefore not detract from overall results, but there may be more specific regional issues that are worth future research.

From the full members that completed the survey, in terms of language, 61% of respondents completed the survey in English, which was dominant at rates above 65% in ASOSAI (85%), EUROSAI (73%), CAROSAI (100%), PASAI (80%) and AFROSAI (68%). In OLACEFS Spanish was the dominant language at 89% and in ARABOSAI it was Arabic at 77%. All other languages - French, German, Portuguese and Russian - were at 5% or below across the overall combined total for regions.

The survey was used to complete a master report and regional reports / briefings for the seven regions of INTOSAI that were finalised in August 2022. These reports / briefings were discussed at regional workshops in August and September 2022, which primarily took place online. From this, a plenary address was drafted and presented for Theme II of the Congress in Rio.

The findings in this paper call on the master and regional reports / briefings as a basis to consider implications for the theorisation of regulatory space concerning audit and accountability arrangements of SAIs.

4. Findings

The findings will now be summarised over the three themes of a SAI being organization, capacities, and audit scope, products and reporting.

4.1 Organization context

The organization context considers the mandate, legal framework, structure and bodies involved that gives a SAI structure and powers. Within this, the current structure of a SAI depends on various characteristics. From the survey, it was found that overall in 70% or more cases the SAI was an independent body (83%), reports annually on the financial statements of government entities (78%), reports to parliament and / or the legislature (75%), and is independent of the legislature and executive branches (72%). In just over 50% of cases the SAI serves no judicial function but when warranted its findings may be passed to legal authorities for further action (57%), and when warranted it makes judgments on government compliance with laws and regulations (51%). In just under half of the countries surveyed, at 48%, SAIs determined they had administrative capacity. However, in contrast, the SAIs only have judicial authority in 13% of cases, with only 5% of cases where the SAI is an integral part of the judiciary. However, this can change by region.

Apart from the characteristics that determine the current structure, a SAI may be headed by an auditor general, or board / collegiate structure. The survey showed overall in 70% of cases the SAI is headed by an auditor general, with all individual regions being above 70% except OLACAEFS with 67% and EUROSAI at 54%. Overall 30% of SAIs have another structure, which in EUROSAI climbs to 46%.

In addition, an audit office may report to Parliament, or be within executive government. The survey highlighted that overall in 91% of cases the SAI reports to Parliament and only in 9% of cases is it within executive government. However, exceptions with higher levels where the SAI is within executive government are PASAI at 40% and CAROSAI at 25%, although results for these two regions were based on lower response rates.

Furthermore, within the SAI structure, there is a wide variation of employees. From the survey, it was derived that the most popular is to have one auditor general/comptroller/president that was the case in 89% of responses, along with one or more vice auditor generals found in 61% of responses. However, there exists much diversity. For example, there is involvement of members in 24% of cases, a board or council in 22% of cases, a public prosecutor in 12% of cases, and judges in 11% of cases. Diversity also exists between regions. For example, there is relatively higher involvement of members in EUROSAI at 40% and ARABOSAI at 31%. In AFROSAI, there are relatively more public prosecutors at 32% and judges at 27%. In EUROSAI at 40% and ASOSAI at 30%, there are relatively more boards / councils. To get an idea of capacity in the organizational mandate there was also an attempt to establish employee full time equivalents. However, there was not sufficient data on a comparable basis to make a determination.

4.2 Capacities

Capacities of a SAI depend on both trust in the work and quality of work. For example, independence of a SAI legally and constitutionally is important for trust in the work, which was covered above under the organization context.

To ensure quality of work, it is important to have appropriate strategy, human resources, finance, information communication technology and digitalisation with ability if required for partnering, private sector outsourcing etc., plus the use of standards and tools to demonstrate the capacities (e.g. The SAI Performance Measurement Framework (SAI-PMF) that provides SAIs with a framework for holistic and evidence based evaluation of SAI performance).

In terms of strategy, the survey found that 95% of SAIs have a strategic plan with 92% of them implementing it.

For Human Resources it is necessary to determine if staff are subject to the terms and conditions of the country's public / civil service and had their salaries benchmarked to equivalent entities / professions. The survey results illustrated that the majority of SAI staff have the same terms as a country's public and / or civil servants. This is 64% fully, 27% partially and 9% not at all. The salaries of SAIs have been benchmarked to equivalent entities and professions in over 75% of cases. For example 44% fully benchmarked, 33% partially and 23% not at all. It is also necessary to determine if the SAI undertakes a skills audit of staff competencies to ensure quality. The survey highlights that 70% of SAIs have undertaken a skills audit of staff competencies. For example, 33% have fully done this, 37% have partially done this and 30% have not done it at all. In addition, it is important to understand the main categories of

profession employed in the SAI. The survey emphasises that the main categories of profession employed by a SAI are auditor 94%, accountant 85%, IT expert 70%, lawyer 66% and civil servant undertaking generalist policy/public administration work 63%. As expected the accounting, computing, legal and public administration professions are the majority. However, the diversity of professions is also very clear. For example, between 50% and 20% are engineer 43%, procurement expert 41%, tax expert 36%, data scientist 26% and social scientist 23%. Below 20% is health expert, education expert and architect that are all at 14% each. Below 10% is scientist at 9%. In 33% of cases, SAIs employ other professions. Furthermore for the professional staff employed by the SAI it is necessary to appreciate the proportion of staff who are educated to at least graduate level, hold professional qualifications and have post-graduate qualifications (other than professional qualifications). The survey displays a high proportion of staff qualified to at least graduate level of the professional staff at the SAIs with a mean 73% and median 82%. However, this drops for the proportion qualified with professional qualifications to a mean 41% and median 37%. With a further drop, for the proportion of professional staff employed at the SAI with postgraduate qualifications to a mean 30% and median 28%.

In terms of the financial context of a SAI, it is important to understand the annual budget and autonomy regarding if the SAI is able to determine how it will spend its own budget. The financial annual budget survey data was not supplied by respondents on a consistent basis, nor was the data comprehensive. Nevertheless, it was very clear that the SAI could determine the way its own budget will be spent in 85% of cases with the other 15% saying no they cannot do that. As a result, it is not clear from the study if SAIs receive enough budget, but once they have budget they do have autonomy.

For information communication technology, the response was limited to just below half of the 125 respondents. Overall, of SAIs that responded 68% suggested they are able to access all necessary data centrally onsite at the SAI with 25% being able to access to a limited amount. Also 41% suggested they are able to access all necessary data from any satellite offices with 26% being able to access a limited amount of data. In addition, 46% suggested they are able to access all necessary data remotely anywhere with 32% being able to access a limited amount of data. This area of information communication technology concerning public audit would benefit from further research.

An independent evaluation of the SAI helps determine its capacities. A SAI may therefore periodically undertake independent assessment of its own performance through, for example, SAI-PMF or peer reviews. The survey showed 75% of SAIs periodically undertake independent assessment of their own performance, with 25% not doing so.

4.3 Audit scope, products and reporting

The mission statement, or equivalent, provides the key purpose of the SAI for the next strategic cycle. The word cloud in Figure 1 represents the overall key words for SAIs from their mission statements.

Figure 1 - SAI Mission Statement Word Cloud



From the word cloud, it is evident that public, control and audit are the most common words in the mission statements, in that decreasing order. This is followed by words eliciting the scope of activity such as state and government that are significantly larger than the word Parliament that would provide scrutiny. The words management, effective and good are also visible but economy is small and efficiency and equity not visible. At the next level of commonality, we have the word accountability that is larger than transparency, financial that is more common than performance, and independent that is more common than trust. Overall, the word cloud gives a perception that in SAI Mission Statements both control and audit are considered important for the management and accountability of public resources in a good effective government of the state.

It is important to determine whether a SAI is able to decide independently which standards (such as International Standards of Supreme Audit Institutions (ISSAI) or International Standards on Auditing (ISA)) to apply when undertaking its audit, or whether another body decides which standards they will use, or whether it is written into law which standards will be used. It was found that overall in 78% of cases the SAI itself independently sets the standards. This was the case in all seven regions at above 70%. In 21% of cases, the choice of standards was written into law, with only 1% where another body decides.

The nature of activities of the SAI are also important to determine. It was found in 94% and above of cases the SAI was responsible for financial, compliance, and performance audit. In general, performance audit has increased over recent decades. In 30% or above of cases overall the SAI respond to public and other requests including public interest reports (39%), specialised audit responsibility (39%), other non audit work (35%) and specific reports not related to underlying audits (34%), plus also had investigation powers (30%). In below 20% of cases did SAIs have responsibilities for regulatory issues (17%), disciplinary issues (14%), judicial judges (13%), anti-corruption (13%) and fiscal council (8%).

In addition, the coverage and scope of audit is very important. In particular, does a SAI have the legal mandate to carry out audit on different entities, institutions and levels. It was found that in 99% of cases the SAI had a legal mandate at the federal or national level, 85% for the regional, state, provincial and territorial levels, 84% for the local and municipal levels, 96% for public companies, parastatal's and SOEs, 75% for central bank and 97% for other public sector agencies (e.g. including charities, political parties etc.)

The SAI may also have other responsibilities over other levels of government or public sector entities. It was found that the SAI in 27% of cases made the appointment of private sector auditors for specific bodies, in 50% of cases set standards for the undertaking of audit activities, and in 33% of cases there was quality assurance over the audit undertaken by other bodies or other processes. However, there was much variation within this between regions.

Furthermore, reporting has various activities such as financial, performance, compliance, information systems auditing, evaluations and other attestation arrangements (such as audit of performance information) that each individually and / or together may depend on different regulatory body and / or requirements used as a basis of the work performed. It was found that for financial, performance and compliance audit the main requirements came from INTOSAI standards and national standards that must comply with INTOSAI standards. For example, regarding financial audit the INTOSAI standards are 48% and national standards that comply 31%, for performance audit the INTOSAI standards are 51% and national standards that comply 31%. For compliance audit INTOSAI standards are 50% and national standards that comply 28%. All other requirements used as a basis for work performed such as other international standards, national standards that do not comply with INTOSAI and SAI determined practice are below 10%. For information systems auditing INTOSAI standards are 34%, National standards that comply with INTOSAI are 29% and SAI determined practice is 11%. For evaluation 44% of respondents said this was not applicable with national standards complying with INTOSAI at 20%, INTOSAI standards at 17% and SAI determined practice at 10%. For other attestation engagements 51% of respondents stated this was not applicable, with national standards that comply with INTOSAI at 19% and INTOSAI standards at 12%. All other criteria were below 10%.

Another important consideration is to whom the SAI reports such as Parliament, the legislature, government, public etc. and if the work is publicly available (for example, by making a report available on the internet, or by reporting to an open parliamentary session), is not publicly available or the SAI does not undertake such work. It was found that over 80% of the work for financial audit (84%), performance audit (82%), and compliance audit (81%) is publicly available with 4% or less not undertaking such work (2% financial, 3% performance and 4% compliance). For investigations, 26% of SAIs make it publicly available and 25% do not, but 49% of respondents stated their SAI does not undertake this work. In terms of judgements, 25% of SAIs make it publicly available and 15% do not, with 60% of respondents stating their SAI does not undertake this work.

5. Discussion

A discussion to this paper is now provided covering theoretical contribution regarding regulatory space, considerations from the comparison of SAIs, and methodological contribution.

The theoretical contribution from the paper concerns through international comparison the role of SAIs and public audit as a new audit space (Andon *et al.*, 2015; Ferry and Ahrens, 2021; Radcliffe, 1998) that extends regulatory space (Hancher and Moran, 1989) as a means to underpin the state in addressing challenges related to national governance and to promote accountability (Ferry and Midgley, 2022). It thereby contrasts with earlier studies of public services in the particular context of auditing local government that is below the level of national governance (Ferry and Ruggiero, 2022) and more specifically UK local government that embraces democracy and the public interest as central tenets (Ferry, 2019; Ferry and Ahrens,

2021), which may not be the case in other settings internationally. In addition, by looking at the state level of national governance as an international comparison it differs from the concern of many regulatory space papers that considered capitalism, market and private sector corporation relationships.

Conceptually, a simplified set of themes for a SAI formed through the Steering Panel, namely organization, capacity and scope, were employed in an international comparison of audit regulatory space in SAIs for the seven regions of INTOSAI and non-region members that include the USA and Canada. This was a more nuanced form compared to the four major themes for new audit space concerning professional accreditation and institutionalised capital, independence, reporting, and the nature of the audit role (Andon et al., 2015) and those from previous public service studies at the local government level being organization and fragmentation, independence and competition, audit scope, and inspection (Ferry and Ahrens, 2021; Ferry and Ruggiero, 2022).

In terms of the comparison of SAIs, the paper highlights a number of considerations derived from the findings around auditing and its reaffirming / changing role, potential of what SAIs could be transformed into and associated risks, comparative lessons for voice(s) of accountability that was the main purpose of the paper, and methodological developments. The paper has shown in various ways, the auditing and its reaffirming / changing role in the paper. Firstly, as a means to ensure trust in SAI work, in the majority of cases the SAI is an independent body that reports to parliament. Thus, reaffirming the role of an independent audit in ensuring trust in the state and / or democracy. Secondly, the capacities of a SAI depends on trust in it, but also quality of work. The professionalization of public auditing in terms of quality is therefore now more an expectation, rather than merely its independence. Thirdly, considering scope, in above 90% of cases the SAI was responsible for financial, compliance, and performance audit with the main requirements coming from INTOSAI standards and national standards that must comply with INTOSAI standards. This has potential to increase influence of INTOSAI. Fourthly, over 80% of this work is publicly available. This is important as there is accountability through independent reporting to parliament, but also transparency as the work is largely available for the media and public to raise questions. Finally, in 99% of cases the SAI had a legal mandate at the federal or national level, with coverage above 90% for other public agencies, and public companies, parastatal's and SOEs, above 80% for the regional, state, provincial and territorial levels, and for the local and municipal levels, and 75% for the central level. In other words, the coverage of the SAI is broad across the public sector, although does vary between countries.

The paper also highlights the potential, and risks, of what SAIs could be transformed into. For example, firstly, almost all SAIs do financial audits that should be positive for financial stewardship and an increase in performance audit that should enhance value for money. Secondly, the research found the responsibility for performance audit is high among SAIs. Of course, if done well and with appropriate resources, performance audit can have positive impacts on changes, improvements and accountability and when made publicly available increased media attention enhancing transparency helping to uphold the public interest (Johnsen et al., 2019). However, in turn this raises questions of whether this will be, or indeed has been, extended into the SAI becoming an agent of public management reform and thereby threaten their actual independence in practice from policy-making and implementation and ultimately the political system itself (Pierre and de Fine Licht, 2019).

In addition, the paper brings to light a number of comparative lessons for voice(s) of accountability. Firstly, the research found similarities and differences in SAIs across organization context, capacities and scope. It supports that there is not one-way of organizing a SAI for them to be effective (Pierre and de Fine Licht, 2019; Cordery and Hay, 2019, 2021, and 2022). Secondly, the diversity in SAIs in many ways is a strength as reflects their contexts. Indeed SAIs vary in size in terms of staff and funds and in their mandate and reporting of activities. This is understandable as different countries vary in size, wealth and requirements from a SAI. Thirdly, however, the broader research shows groupings between various SAIs in their mandates e.g. Westminster, Court model etc. often whereby the way SAIs organize their work has been influenced by historical contingency (Hancu-Budui and Zorio-Grima, 2021). Fourthly, there could be an increased influence from INTOSAI and further institutional recognition that could include harmonizing SAIs work (Reichborn-Kjennerud et al., 2019), but it is critical here that there is not merely harmonisation for harmonisation sake as SAIs are diverse often for good reasons. After all, as this paper highlights the regulatory space includes INTOSAI's global voice, a country's regulatory space and a SAIs organization, capacity and scope. The same policies and practices would not necessarily work in different contexts, making some harmonisation counter productive. Finally, it is also important that INTOSAI continue to establish principles through consensus with their members that is the purpose of Congress as this ensures ownership and buyin. The regions offer an important conduit to share best practices. INTOSAI can help capture the diversity of voice(s) and give coherence through the regions and members.

Furthermore, methodologically, this paper is important in terms of affording a comparative study of the new audit space of public audit with a contemporary focus on SAIs internationally. Indeed, only recently have studies of regulatory space and new audit spaces been undertaken for public services and then this was especially at the local government level. Prior to this many studies covered episodic events that were most often in limited jurisdictions concerning the private sector, with few longitudinal studies that were primarily historical. The comparative nature of this international study of SAIs illustrates similarities and differences, but importantly how through accounting and its changing role in the public sector that 'auditing' has the potential to become something it was not in the context in which it operates (Hopwood, 1983, 1984). It becomes implicated in the SAI organization, capacity and scope but also, ultimately, in state level accountability that includes democracy or other forms of government (Ferry, 2019).

6. Conclusions

Conclusions will now be given consideration in terms of implications for policy and practice, limitations of this paper, and opportunities for future research. In terms of policy, it is necessary to recognise that the regulatory space includes INTOSAI's global voice, a country's regulatory space and a SAIs organization, capacity and scope. The diversity in voice(s) of accountability needs to be recognised, supported and celebrated both from INTOSAI as the umbrella body for SAIs internationally, but also by the respective regions and individual countries. At the same time, having a benchmark of the diverse regulatory spaces that exist enables understanding policy to recognise similarities as well as differences to determine how best practices can be shared in a contextualised manner both within and between regions. In this way, there can be an understanding audit has the potential to become something it is not and therefore enable a coherent global voice for the diversity in voice(s) of accountability. Furthermore, moving forward, studies of accountability and transparency and their inter-relationships would be especially welcomed concerning SAIs. For the areas of work for which a SAI makes results

publicly available it is important to understand how the SAI engages with different stakeholder groups including the audited entities, legislature/parliament/congress, judiciary, executive, civil society organizations, citizens and media. This engagement with stakeholder groups may be by tabling of reports, tabling of summary reports, annual meeting with Ministry of Finance, briefing of relevant committees in Parliament, making results available on website, social media communication, and issuing a press release among others. Apart from accountability arrangements, there also maybe transparency considerations such as freedom of information, whistleblowing hotline, disclosures of high value contracts, register of interests, party financing, and donations among other things that a SAI specifically has a role. For transparency purposes, it is important to understand whether the work, or at least the results of the work, are publicly available for financial audit, performance audit, compliance audit, investigations and judgments.

Regarding practice, recognition needs afforded to the different organization, capacities and scope to do things at the INTOSAI, region and individual country levels. It is apparent that a one-size fits all approach is not appropriate. Different organization structures, professional capacities and the scope of areas covered and how they are to be reported on require context specific solutions. Having said that there is much similarity around the importance of independence, financial audit and performance audit for learning from one another.

The limitations of this research is that it relied on a survey and workshops. Whilst the response rate and involvement in workshops was relatively very good for this type of study, there are some gaps in response in certain regions and especially from members (often-smaller SAIs of smaller country members) who would have fewer resources. This obviously affords opportunities for future research and we echo Cordery and Hay (2021) that there is a fundamental need to develop better databases for more in-depth research, especially concerning regions where we have less information. In addition, this study has shown our understanding of the relationship between information communication technology and public audit remains limited again affording opportunities for research moving forward.

Future research could explore the considerations that where derived from findings around auditing and its reaffirming / changing role, potential of what SAIs could be transformed into and associated risks, and comparative lessons for voice(s) of accountability. In particular, regarding comparative lessons for voice(s) of accountability that was the focus of this paper, future research could explore the relationships in the regulatory space between INTOSAI's global voice, a country's regulatory space and a SAIs organization, capacity and scope. This could be looked at for an individual SAI of a country, a region, a regional comparison, or holistically. Such studies could involve more detailed qualitative, quantitative or mixed studies. This could enable a more varied understanding of the diverse political, economic, social and technological concerns in the audit regulatory space, including between different countries and regions. In addition, in doing so, the paper calls for more future research that employs interdisciplinary literature and theorisations across, for example, accounting, public administration and legal/constitutional work. This could enable insight into professional aspects concerning accounting, law and public administration that shape and are shaped by the audit and accountability arrangements in the respective regulatory contexts. Here the historical contingency of SAIs could be explored. Furthermore, the nature of such studies of regulatory space could be broadened to consider the impact and implications of a SAI's organizational

design concerning organization, capacities and scope on aspects of government financial position, value for money, corruption and other activities.

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