

Sussex Research

What has become of the audit explosion? Analysing trends in oversight activities in the Canadian Government

Catherine Liston-Heyes, Luc Juillet

Publication date

10-06-2023

Licence

This work is made available under the Copyright not evaluated licence and should only be used in accordance with that licence. For more information on the specific terms, consult the repository record for this item.

Document Version

Accepted version

Citation for this work (American Psychological Association 7th edition)

Liston-Heyes, C., & Juillet, L. (2021). What has become of the audit explosion? Analysing trends in oversight activities in the Canadian Government (Version 1). University of Sussex. https://hdl.handle.net/10779/uos.23484986.v1

Published in

Public Administration

Link to external publisher version

https://doi.org/10.1111/padm.12793

Copyright and reuse:

This work was downloaded from Sussex Research Open (SRO). This document is made available in line with publisher policy and may differ from the published version. Please cite the published version where possible. Copyright and all moral rights to the version of the paper presented here belong to the individual author(s) and/or other copyright owners unless otherwise stated. For more information on this work, SRO or to report an issue, you can contact the repository administrators at sro@sussex.ac.uk. Discover more of the University's research at https://sussex.figshare.com/

What has become of the audit explosion? Analysing trends in oversight activities in the Canadian Government^{1,2}

Catherine Liston-Heyes³
Graduate School of Public and International Affairs,
University of Ottawa,
Ontario, Canada
and
Department of Management,
University of Sussex Business School,
University of Sussex, UK

clistonh@uottawa.ca; c.liston-heyes@sussex.ac.uk

Luc Juillet
Graduate School of Public and International Affairs
University of Ottawa,
Ontario, Canada
ljuillet@uOttawa.ca

_

¹ We gratefully acknowledge funding received from the Social Sciences and Humanities Research Council of Canada (SSHRC) – grant #435-2019-0102.

² We are very grateful for research assistance received from Matt Beach, Sakshi Gupta, Somen Dutta, Jessica Lim and Mengrou Wang and for comments from David Zussman.

³ Corresponding author.

What has become of the audit explosion? Analysing trends in oversight activities in the Canadian Government

Abstract

Since the 1980s, many governments expanded their administrative oversight systems, such as

auditing and evaluation, in order to improve the efficiency, performance and accountability of their

administration. Yet few studies empirically examine this "audit explosion". Our study investigates

its more recent manifestation. Using Canada as an exploratory case, we first assess whether the

level of these oversight activities contracted or expanded in the last two decades. We then analyse

the contents of 3245 audit reports published between 2000 and 2019 to track changes in the focus

of auditing. Results suggest that, while the overall level of administrative oversight is much higher

now than in 2000, it grew only in the first decade of the millennium and was confined to internal

functions, namely departmental audits and evaluations, as opposed to the country's Supreme Audit

Institution. Meanwhile, auditors' attention to financial matters declined, while their focus on

compliance, performance and risk increased.

Keywords: oversight, accountability, audit, evaluation, Canada

2

Reforms inspired by the New Public Management (NPM) and demands for greater accountability have led to a substantial growth in administrative oversight activities in some countries. Described as an "audit explosion" (Power 2003) and a worrying growth in "regulation inside government" (Hood et al. 1999), this trend can be consequential for public administration. It can lead to more accountability and performance, but it can also have adverse consequences. For example, in addition to concerns about oversight and compliance costs (Hood, James and Scott 2000), it can promote risk aversion and gaming by managers (Mendez, Carlos and Bachtler 2011). In other words, changes in the scale and scope of administrative oversight activities reverberate throughout bureaucracies (Bringelius 2014; Johnsen 2019).

While it has been examined through case studies of institutional reforms and specific sectors (e.g. Ferry and Ahrens 2021; Ferry and Eckersley 2015), the growth of oversight activity over time remains poorly investigated, especially outside the UK (Lodge and Hood 2010). In light of this gap, we explore this phenomenon through the analysis of two decades of audit and evaluation in the Canadian government. More specifically, we ask whether there have been changes in the scale and scope of administrative oversight activity in the Canadian federal public service between 2000 and 2019. As a country with a strong reputation and long history in public auditing, Canada offers an interesting setting for such investigations (Good 2014).

To answer our research question, we first focus on issues of scale by tracking the number of audit and evaluation reports produced annually. We then turn to the scope and focus of public auditing, analysing the content of more than 3000 audit reports written over this period in order to assess whether there have been significant changes in the preoccupations of auditors. To carry out this analysis, we assume that, since these reports are the primary product of Canadian public auditing, their content provides a reliable indication of auditors' preoccupations. We use

computerized text analysis and bespoke word lists to track the prevalence of language associated with finance, compliance, performance and risk in audit reports over time. Nonparametric correlation analyses, graphs and independent samples tests are used to identify trends and differences between reports.

Our findings paint a complex picture of the evolution of administrative oversight in Canada. In particular, while there was four to five times as much auditing and evaluation done in 2019 compared to 2000, which suggests a continuation of the audit explosion in the last two decades, the number of audit and evaluation reports has also been declining since 2010. We also find that, over those two decades, growth in oversight has been largely confined to audit and evaluation functions internal to departments, while the level of activity of the Office of the Auditor General, Canada's Supreme Audit Institution (SAI), remained stable. Finally, with respect to the shifting focus of auditing, we find that the discussion of financial matters has declined, but that there is a growing preoccupation with compliance, performance and risk by internal auditors. Our study concludes with some thoughts on the implications of our findings, which, while based on Canadian data, raise questions of broader relevance for public management.

Administrative Oversight and the Audit Explosion

Some studies have identified the growth of administrative oversight activities, such as auditing, inspections and evaluations, as a notable trend in contemporary public management (Power 2007; Hood et al. 1999; Ferry and Ahrens 2021). As part of NPM reforms, this increase in oversight through managerialist instruments sought to satisfy political demands for more accountability from service providers, better cost and quality controls, gains in efficiency and a greater focus on performance (Power 2007). These oversight mechanisms follow a principal-agent logic whereby

the consequences of information asymmetries - which arises when parliamentarians, ministers, central agencies and departmental heads (principals) lack information on the status of organisation-specific matters relative to public managers (agents) - are limited by having an independent function that monitors the behaviour and performance of the latter on behalf of the former. Located outside the managerial lines-of-command, oversight professionals provide a level of assurance (justified or not) to the principals of public organisations (Johnsen 2019).

While it also has a qualitative dimension, the growth of such formal administrative oversight mechanisms – variously described as an "audit explosion" (Power 2003), a costly growth in "regulation inside government" (Hood et al. 1999) or a wave of reforms in the service of a "war on waste" (Light 1997, 2006) – first manifested itself as an increase in the scale of oversight activities, encouraged by the creation of new oversight bodies and the expansion of existing ones (Power 2005). While auditing played a central role in this development, other related monitoring and evaluative practices are also involved, such as inspections and evaluations (Power 2003: 188; Hood et al. 1999: 5; Ferry and Ahrens 2021). These oversight techniques may draw from more varied disciplinary sources and apply different professional standards than auditing, but they share with it a significant degree of organisational independence, the claim of neutral expertise and a common focus on the performance of the "auditee". In practice, considerable overlap can be noted amongst these functions (Pierre, Peters and de Fine Licht 2018).

The institutional vehicles for this growth in oversight also varies across countries. In most countries, supreme audit institutions (SAI) – be they a court of audit or accounts, a national audit office or the Government Accountability Office in the US – have grown in importance (Triantafillou, 2020). These independent institutions are entirely outside of the executive branch, either benefiting from their own constitutional standing or working for the legislature. Reported

publicly, the findings and recommendations of external (i.e. legislative) audits are aimed at supporting parliamentary scrutiny as well as helping departmental heads improve organisational performance.

However, oversight has also grown through internal independent functions, such as internal audit, evaluation and inspection offices. For example, in the United States, the *Inspector General Act* of 1978 was a key step in establishing audits, evaluations and investigations within the American government (Light 2006). Originally numbering twelve, inspector general (IG) offices are now found in 72 federal agencies. While under the general supervision of their agency's head, IGs are guaranteed extensive independence with regards to their oversight activities (see *IG Act*, section 3) and their findings are disclosed to the public and Congress. In other countries, significant investments have also been made in internal auditing functions. For example, Belgium, France and the European Union have all mandated the creation of internal auditing units in their departments or directorates since the late 1990s, while the UK created a new centralised Government Internal Auditing Agency in 2015 (Mendez and Bachtler 2011; Pollitt and Bouckaert 2017; Ferry and Ahrens 2021). A similar expansion and institutionalisation of evaluation has also been observed across many OECD countries (Jacob, Speer and Furubo 2015).

Despite such evidence of oversight growth, research gaps persist. First, given the predominance of qualitative case studies, debates remain about the scale of the "audit explosion" in many countries (Lodge and Hood 2010). Secondly, the studies that drew attention to these developments mainly focused on the United Kingdom (Hood et al. 1999; Power 2005). Some scholars have emphasised the need for other national or comparative studies as well as more quantitative analysis of this phenomenon (Levi-Faur and Gilad 2004; Power 2003; Ferry and Ahrens 2021). Thirdly, much of the evidence for this trend dates from the 1990s and early 2000s

(Hood et al. 1999; Power, 2003). Our study contributes to filling these gaps through a first quantitative analysis of this trend in Canada since 2000.

We begin by investigating growth in the scale of oversight activities, including the number of legislative and internal audits as well as evaluations. Should we expect the growth of oversight activities to have continued over the last twenty years? First, while NPM has lost some of its currency as a reform paradigm, accountability and performance undoubtedly remain prominent public sector preoccupations. As such, these key objectives that drove the audit explosion at its origins remain relevant today. Relatedly, as studies of administrative reforms have shown, we should not expect new reform paradigms to replace their predecessors as much as join them in more complex mixes of reform objectives, values and philosophies. For example, Light (2006) showed that, in the United States, the "war on waste" that spurred the creation of the first IG offices in the late 1970s stayed a significant component of broader administrative reforms for decades. Finally, while the growing complexity of contemporary governance may call for new accountability arrangements (Romzek 2014), there is also evidence that as a traditional tool, auditing is adapting and helping executives make sense of organizational performance in the face of what might otherwise seem to be unworkable levels of organizational complexity (Schillemans and van Twist 2016). As noted above, the continued prominence of SAIs and reforms to internal auditing and evaluation functions in several countries after 2000 suggest that these oversight mechanisms remain popular tools of governance. Hence, on the whole, the public sector environment remained fertile for the further growth of these oversight mechanisms.

These developments are largely mirrored in Canada. Demands for greater accountability, more efficiency and better results have been mainstays of Canadian discourse on the federal public service for decades, encouraging the adoption of strong oversight mechanisms. It is widely

recognised that its SAI - the Office of the Auditor General (OAG) - substantially grew in influence after the expansion of its statutory mandate to include "value-for-money" audits in 1977 (Free, Radcliffe and White 2013). Today the OAG remains influential, with a strong reputation for professionalism and independence, especially in the eyes of Parliament and the public, and a mandate that virtually covers the entire universe of federal organisations (Good 2014).

Since 2000, Canada has also strengthened its internal independent oversight functions. Reforms in the wake of the "sponsorship scandal", which involved extensive fraud and a failure of the internal audit system (Free and Radcliffe 2009), led to a new policy on internal audit that substantially increased its capacity. The number of internal auditors nearly quadrupled by 2018 and there are now over 600 internal auditors across departments, twice as many as OAG auditors. This reform also entailed the creation of new lines of accountability to reinforce auditors' independence, requiring them to report to new independent departmental audit committees and the Office of the Comptroller General in addition to departmental heads (Good 2014). Similar efforts sought to strengthen the evaluation units of departments, including through a policy requirement to periodically evaluate all direct programme spending over a five-year cycle (Lahey, Elliott and Heath 2018; Jacob, Speer and Furubo 2015).

In sum, while the growth of oversight was originally cast as an NPM phenomenon, the increase in the complexity of public governance coupled with renewed demands for greater accountability suggest that these trends continued over the last twenty years, including in Canada. The following proposition captures this expectation:

P1: The annual number of audit and evaluation reports increased over the past two decades.

⁴ In 2018, there were twice as many internal (618) as legislative auditors (258) auditing the federal public service.

Beyond the scale of activities, the audit explosion is also a qualitative phenomenon, entailing a widening of the scope of concerns addressed by these oversight mechanisms. Audit in particular has long moved beyond its narrow historical purview of financial probity and accounting integrity. It is now used as a tool to pass judgement on a much wider range of concerns, including whether the auditees comply with the standards set in a variety of areas and whether organisations adequately manage risks (Power 2007). As a result, it is not only the scale of formal monitoring systems that expanded but also their scope, making their interventions, findings and needs more consequential to more areas of organisational life. As Power (2003) argues, the more auditing is used to assess its administrative and substantive performance, the more an organisation's management systems and activities must be transformed to be auditable.

To examine whether such a broadening or shift in focus occurred over the last twenty years in Canada, we need to analyse the content of audit reports and track their focus through time. While an increase in evaluations necessarily reflects a growing focus on performance, the versatility of auditing as a technique of oversight requires a closer look at the content of audit reports. Based on the literature, we expect a shift in the level of preoccupation across four areas of concerns: finance, performance, compliance and risk.

Finance

Contemporary audit practices grew from traditional financial auditing and retain many of its original features (Power 2005). However, the literature on public auditing notes a steady migration away from traditional financial concerns, such as the integrity of financial statements and the detection of fraudulent transactions, toward broader concerns, such as performance, risk

management and corporate governance (Spira and Page 2003; Johnsen 2019; Free et al 2020). This expansion to other areas and dimensions of organisational life is central to the theory of the audit explosion (Power 2005).

Of course, this development does not mean that auditing has abandoned its interest in financial matters and some scholars have argued that periods of economic downturns and austerity are prone to reignite auditors' preoccupations with financial matters, as governments prioritise finding cost savings, seek greater assurance about the integrity of under-resourced programmes or justifications for the austerity measures (Bracci, Steccolini, Humphrey and Moll 2015). For example, Ferry and Eckersley (2015) argue that, due to reforms imposed by the central government, the auditing of British local governments became narrowly focused on financial conformance in the aftermath of the global financial crisis, abandoning its emphasis on performance and service quality.

While recognising the potentially cyclical nature of financial concerns, we expect Canadian auditors to have moved away from financial auditing over the last twenty years, in keeping with broader trends in the audit profession. The expansion of its mandate of value-for-money in the late 1970s surely diminished the relative importance of financial audits at the OAG. Meanwhile departmental internal auditors would also have been pushed to embrace the modernisation of the audit profession and encouraged to deliver more value by transferring their focus from transactions to management systems and applying their expertise to a wider range of concerns. As a result, we expect significant audit resources to have been shifted to non-financial engagements. Our second proposition captures this conjecture:

P2: The use of finance-related terms in audit reports decreased over the past two decades.

Compliance and Performance

A common assertion in the study of public auditing is that a shift occurred from a dominant focus on compliance to a growing preoccupation with performance over the past decades (e.g. Pollitt and Bouckaert 2017: 86). Compliance auditing focuses on conformity with rules and standards set in law or administrative policies, while performance auditing does not only examine whether programmes meet their intended objectives (effectiveness) but also whether these results are obtained efficiently (cost-effectiveness, value-for-money). Given that, as a results-oriented public management paradigm, NPM favours managerial flexibility and performance accountability over compliance with standardised rules, it logically encourages a shift in oversight from rules compliance to performance, including for auditing (Barzelay 1997).

Since performance auditing is part of a broader set of results-oriented reforms, including performance pay and service standards (Gendron et al 2007; Johnsen 2019), its popularity is likely tied to this broader movement. In this perspective, we can expect performance to have become a greater preoccupation of Canadian auditing over the past twenty years. Canada adopted a results-based management framework in the mid-1990s and "results" and "value-for-money" have figured prominently in public sector debates for decades. Since 2015, a vigorous "results agenda" has been pursued by the government, including the creation of a Results and Delivery Unit in the cabinet office and a government-wide system to track departmental results (Dobell and Zussman 2018). Given this environment, we would expect departmental auditors to have contributed to this public service-wide agenda by taking up performance auditing. Meanwhile, we have already noted that amendments to the OAG's mandate to include value-for-money auditing in 1977 was a turning point that increased the Auditor General's standing and made him an influential figure in debates

on government performance (Free et al. 2013). On the whole, we expect Canadian auditing to have focused increasingly on performance over the past twenty years.

P3: The use of performance-related terms in audit reports increased over the past two decades.

Whether growing attention to performance might have come at the expense of compliance, as suggested by the NPM paradigm, is less obvious. First, while many administrative reforms have undoubtedly been justified by the need for greater managerial flexibility and streamlined processes, some empirical studies failed to find a reduction in the number of controls in the last twenty years (Caron, 2020). Organisations that are both rules-heavy and notoriously risk-averse, such as the Canadian public service, are favourable environments for compliance auditing. Moreover, the theory of the audit explosion itself casts doubts that the rise of performance auditing would come at the expense of a focus on compliance. As Power (2003) argues, while modern auditing tends to focus mainly on the "control of control" (i.e. assessing the adequacy and integrity of management systems to control operations) as opposed to transactions, it has also spread beyond finance to most areas of organisational life, such as staffing, privacy and ethics. As auditing spreads throughout organisations, we should expect compliance auditing, albeit in a more modern form, to be on the rise. Hence, the persistence of risk aversion and controls, coupled with the increasing scope of auditing, lead us to formulate the following proposition:

P4: The use of compliance-related terms in audit reports increased over the past two decades.

Risk

Finally, according to Power (2007), a growing preoccupation by auditors with risk and risk management represent the most recent manifestation of the audit explosion. This expansion is particularly welcomed by governments as it provides an accountability mechanism that promises to deal with the inherent uncertainty of organisational and political life. Making risks "auditable" makes them more tractable and easier to manage, providing at least an illusion of control (Power 2007). Responding to these demands, organisations develop risk-based audit plans and auditors become more interested in the promotion and verification of enterprise risk management (ERM) systems (Power 2009). More broadly, the conceptualization of auditing as the "control of control" also encourages a focus on risks: if a central objective of administrative controls is to mitigate risks, the provision of assurance about the adequacy and integrity of control systems necessarily makes auditors important contributors to risk management (Spira and Page 2003). For these reasons, risk seems to have become an important preoccupation of auditors.

There is no reason to expect Canada to have avoided these developments. Canada is one of the first countries to have adopted a national standard for risk management (Spira and Page 2003), suggesting early attention to risk management as a managerial trend. Its public service adopted an *Integrated Risk Management Framework* as early as 2001, promoting the use of ERM across departments. Current Treasury Board policy stipulates that departmental heads must ensure the implementation of effective risk management practices in their organisations, including the development of corporate risk profiles. It seems likely that auditors would be called to support this broader trend toward risk management and, accordingly, we expect to find audit reports to be increasingly focused on risk matters.

P5: The use of risk-related terms in audit reports increased over the past two decades.

Sources and Methods

This project was conducted in three phases. First, we assembled and prepared the corpus of audit reports, recorded the total number of audits and evaluations produced each year, and compiled annual financial data. Secondly, we identified keywords for each of the four audit themes or areas of focus discussed in the preceding section and computed the frequency with which they appeared in each report. Finally, we used nonparametric analyses and graphs to track changes in the number and content of audit reports through time. We provide a brief description of these phases here but more detailed explanations are available in the online appendix.

Constructing and preparing the data

The corpus of data is composed of audit reports written in 64 of the 72 federal departmental organisations that fall within the boundaries of the core federal public service (i.e. the bureaucracy of Canada's national government) as well as the OAG. Data for two departmental organisations was unavailable due to national security while the other missing organisations are small entities without audit functions (see details in the online appendix A1).

We identified and located the audit reports produced by these organisations in the past two decades (2000-2019). This period was selected for two reasons. Firstly, since our dataset is longitudinal, it is sensitive to mergers, fragmentation and renaming of departments. Moving further back in time would entail greater changes in the size and shape of the federal government and a reduction in our sample size. Secondly, some departments kept records of their audit reports as far back as 1996, but this was not the case for all the organisations in our database. Focusing on the

period between 2000 and 2019 gives us a larger and more complete dataset of audit reports that is more representative of the core federal public service.

Once our population was identified, we proceeded with the creation of an inventory of all audit reports to be used for textual analysis of trends in audit themes. We successfully located and preprocessed 93.5% of the reports on our master list, i.e. 3245 audit reports (2520 internal and 725 legislative). The online appendix A1 provides detailed accounts of these processes.⁵

For the analysis of trends in the scale of oversight, we computed the number of internal and legislative audits as well as programme evaluations for each year. To take account of the growth of the federal government when assessing the scale of administrative oversight functions (P1), we used the Public Accounts of Canada to compute "reports per billion (C\$) of departmental expenditures". These various proxies of oversight "effort" are represented in figure 1. Table 1 reports descriptive statistics and nonparametric correlations coefficients of internal and legislative audits, evaluations, ministerial expenditures, and budget surplus.

Keyword lists

Audit reports are lengthy documents that can refer to more than one theme or issue of interest. It is thus essential to search the contents of reports, as opposed to relying on titles or summaries, to determine the issues discussed in each report. Accordingly, we constructed lists of keywords for each theme (P2-P5) and looked for statistically significant changes in the frequency of these words throughout the period of analysis.

⁵ While the dataset cannot be posted on a public site, interested parties can contact the authors directly for access.

Our lists had to be constructed separately from the report database to avoid neglecting lower-frequency words that are nonetheless relevant in understanding developments relating to a given theme. We examined glossaries and dictionaries produced by 12 different audit, accounting, and public sector organisations in Canada and elsewhere to identify terms likely to be used by public auditors in relation to the four themes. Our search of these tools for practitioners produced a list of 224 words in total (see table A2 in the online appendix). We eliminated words that could refer to more than one theme or could have multiple meanings in the Canadian context (e.g. "reconciliation"). We also removed words that had less than .01 mean word frequency per report throughout the period. Finally, we shared the resulting list with six experienced professionals in the audit field, asking them to confirm the relevance of the keywords for each theme and suggest any important missing term. The final list contains 95 keywords across the four themes. Section A2 of the online appendix describes this process in more details and provides information about sources.

Statistical Analyses

Propositions P2 to P5 are assessed by identifying statistically significant trends in the use of the 95 keywords listed under the different themes. For each keyword, we calculated frequencies per report, frequencies per year, and average frequencies per report per year for the entire corpus of audit reports as well as for internal and legislative audits separately. We then correlated these with a time trend. Since not all of the words exhibited a normal distribution, we calculated Pearson 'r' and Spearman 'rho' correlation coefficients, the parametric and nonparametric equivalents. In most cases the coefficients were similar. Since the latter is based on ranks, and hence does not rely on assumptions of normality, and is more robust to outliers, Spearman rho coefficients are

displayed in all the tables. Tables 2-5 in the results section show descriptive statistics and correlation coefficients for all reports and by type of audit function (internal vs legislative) using word frequencies per report. Similarly, and to complement our findings, we used Mann-Whitney Independent Sample Tests (the nonparametric equivalent of t-tests) to identify statistically significant differences in word frequency per report between internal and legislative audits (see table A3.5 in the online appendix). Online appendix A3 provides additional details of these tests, descriptive statistics of word frequencies by type of audit function, and correlations coefficients using yearly averages (see tables A3.1-A3.4). Figures A4.1-A4.8 in the online appendix show changes in the use of the 95 keywords across time.

Results and Discussion

Growth in the scale of oversight

We first consider the scale of oversight activities across the federal public service over the last twenty years. Did this period witness a continuation of the "audit explosion" or a retreat from the use of these tools of oversight? Our results generally confirm our expectation (P1) that the number of audits and evaluations grew over the last twenty years but they also invite some important nuances and qualifications.

Firstly, the results presented in figure 1 show that, while the level of oversight activity taken as a whole was much higher at the end of the period than in 2000, there are important differences across functions. In particular, while the number of internal audits and evaluations is currently four to five times what it was twenty years ago, the number of legislative audits remained fairly constant. Hence, while the Canadian bureaucracy was subject to similar numbers of legislative audits, internal audits and evaluations in 2000, there are now more than twice as many

internal audits and evaluations per year as there are legislative audits. In sum, the growth in oversight activity has been substantial, but it has essentially been confined to the functions that are internal to the administration.

Secondly, when the level of departmental expenditures is taken into consideration, a similar picture emerges for internal functions. Departmental expenditures grew significantly over those twenty years (figure 1, graph 3), but the expansion of internal auditing and evaluation more than kept pace. In fact, the number of internal audit and evaluation reports by billion dollars increased sharply from 2000 to 2005. When stimulus spending exploded to counter the effect of the global financial crisis, the level of oversight activity per billion dollars temporarily dipped, but pre-crisis levels had been regained and exceeded by 2010. The audits per expenditure ratio then declined somewhat over the last decade, ending the period under study at levels more than twice those of 2000. In sum, the scale of internal audit and evaluation did not only increase in absolute numbers but also relative to the size of programme spending. In contrast, the number of legislative audits per billion of expenditures fell over this period, as expenditures grew and the number of audits remained constant. Correlation coefficients presented in table 1 confirm those results: internal audits and evaluations are both positively related to total departmental expenditures (and negatively associated with budget surpluses), while legislative audits appear to be unrelated to the size of the public sector.

Finally, figure 1 also shows two distinct trends over the period. The number of internal audit and evaluation reports grew rapidly and substantially from 2000 to 2010, but then decreased more slowly over the last decade. In contrast, the annual production of legislative audits remained constant over the entire period. Potential explanations for these trends are explored later in this section.

 Table_1

Figure_1

Overall, looking at changes in the scale in oversight activities, we can conclude that significant growth occurred in the last twenty years, supporting P1, but that it essentially took place in the first decade of the millennium and was confined to the internal functions of departments. In contrast, the OAG – the only oversight body primarily meant to support parliamentary accountability – appears to have lost some ground, i.e. the annual number of legislative audits remained fairly stable but the percentage of departmental expenditures they cover declined over the last twenty years. While much attention has been paid to the expanding role and influence of the OAG, it is striking to note that internal auditing and evaluation now dwarf external audit oversight.

Several factors may have favoured the growth of internal functions, especially internal auditors, over legislative auditors. As mentioned in the first section, the sponsorship scandal was the key event that triggered policy and institutional reforms of the departmental auditing function in the first half of the 2000s. It exposed a perceived failure of internal auditing, while boosting the image of the Auditor General as a trusted watchdog working on behalf of citizens (Free and Radcliffe 2009). Paradoxically, these events might have persuaded ministers and senior bureaucrats that investments in oversight should be directed toward departmental auditing, the "weak link" in the system. Furthermore, we should note that, as a result of major financial scandals and associated regulatory reforms, the private sector around the world was investing in better

internal auditing functions in the early 2000s. The popularity of internal auditing at the time could also have helped justify the renewed faith in internal auditing as an effective oversight tool.

Finally, even if they benefit from guarantees of institutional independence, internal auditors and evaluators remain less threatening to senior executives and politicians than legislative auditors. While internal audit reports are disclosed to the public, they do not receive extensive coverage by the media. For executives and ministers, internal oversight functions provide them with some assurance about the integrity and effectiveness of their operations without the political exposure that comes with legislative audits. This could explain why they preferred to invest in internal functions rather than expand the size of the OAG.

The decline in the number of evaluations and internal audits after 2010 also requires some consideration. An obvious explanation could be that, after having invested heavily in the first decade of the 2000s, ministers and senior bureaucrats lost some interest and, questioning the value of these functions, began withdrawing resources. To explore this possibility, we collected staffing data on internal auditors and found that their number actually continued to grow in the latter part of this period, although at a slower pace (online appendix A.5). After 2010, the number of audit reports declined despite the fact that departments could count on larger numbers of auditors than in the past. Since there is no reason to assume that audits have become more labour-intensive, these trends suggest instead that a growing portion of internal auditors' time may have been diverted to activities that do not result in formal audit reports, such as advisory engagements, after 2010. There is indeed some evidence that federal internal auditors want to devote more time to advisory services to enhance their value to their organisation and reduce the isolation associated with the role of "watchdog" (Juillet 2016; Liston-Heyes and Juillet 2019).

In contrast to auditing, the decline in evaluations could partly reflect a reduction in resources. While complete time series are unavailable, we know that federal expenditures on evaluation decreased from C\$68.7 million in 2010 to C\$49.8 million in 2016, a sharp drop of 28%. The number of evaluators also peaked at 488 in 2009 and then slightly declined to 441 in 2015 (Lahey et al 2018: 49-51). In addition to these cuts, the government made some policy changes in 2016 to relax its requirement that departments evaluate all direct programme spending on a five-year cycle. These changes suggest that, while remaining committed to performance-based management, notably through an extensive system that tracks departmental results (Dobell and Zussman 2018), the Canadian government may have tempered its enthusiasm for evaluation after 2010, even if this departmental function remains important and stronger than in 2000.

Changes in the scope and focus of audits

Beyond the issue of scale, propositions P2 to P5 assess whether public auditing widened its scope and shifted focus over the last twenty years, a development at the core of the "audit explosion" thesis. On the whole, our results confirm that such a shift has taken place, although, here as well, there are important nuances. We begin by looking in turn at the results for each list of keywords.

First, with respect to finance, the statistically significant correlations coefficients in table 2 indicate that for public auditing as a whole, the frequency (word use per audit report) of most keywords decreased through time. These results also hold for internal and legislative audits considered separately. For several keywords, such as "expenses", "expenditures", "costs" and "balance", the mean frequencies more than halved over the period. Remarkably, for legislative audits, there is a statistically significant decrease in the total annual use of financial terms, indicating that, even if the number of legislative audits remained constant over the period, the total

amount of attention paid annually to financial concerns by the OAG declined over the last twenty years (see table A3.1 and figures A4.1-A4.2 in the online appendix). Overall, these results clearly support P2, i.e. that public auditing became less preoccupied with financial issues over the last twenty years, a key assertion of the literature on the audit explosion (Power 2005; Johnsen 2019).

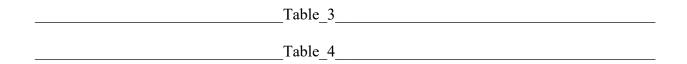
Table 2

Secondly, concerning performance auditing, the results are more nuanced. Table 3 shows that when all the audit reports are considered together, nine out of 15 of the statistically significant correlation coefficients indicate a decrease in the use of performance keywords over time, painting an ambiguous picture. However, a stark contrast emerges when legislative and internal audits are considered separately, i.e. the frequency of most performance-related keywords increased for internal auditing but the opposite is true for legislative audits. Moreover, table A3.2 in the online appendix shows that the annual total use of performance-related terms increased for internal auditors but decreased for legislative auditors (see also figures A4.3-A4.4). Hence, our expectation that the use of performance-related words increased in the last twenty years (P3) is only confirmed for internal auditors.

The decline in the frequency of performance-related matters in legislative audit reports is worth further consideration, given the historical importance of performance audits at the OAG. In fact, descriptive statistics (table A3.2) and independent sample tests (table A3.5) show that, even if their frequency declined over time and the gap is closing, legislative auditors still make greater use of many performance-related keywords than internal auditors. It suggests that they remain a dominant presence in performance auditing, but that they increasingly share this function with

internal auditors. Nonetheless, these results indicate that the shift to performance auditing that followed the mandate expansion of the late 1970s was decidedly over by the turn of the millennium.

Thirdly, the results presented in table 4 show that, when looking at statistically significant correlations, the frequency of 10 out of 14 keywords associated with compliance increased over time for all audit reports. However, there is again a significant difference between legislative and internal auditing, i.e. there is no clear pattern for the OAG but the frequency of nearly all statistically significant keywords increased for internal audits. Hence, the increase in the use of compliance-related words stipulated in P4 is only confirmed for internal auditors.



Finally, the statistically significant correlation coefficients of tables 5 and A3.4 show a clear increase in risk-related keywords over the past twenty years. This result holds for public auditing as a whole as well as legislative and internal audits considered separately (see figures A4.7-A4.8). In most cases, the increase is substantial. For example, internal auditors increased their average use of the term "risk" from 13 to 35 times per report over the period, while its average use by legislative auditors increased from 23 to 54 times per report. These results indicate a significant upsurge in the discussion of risk issues by public auditors over the last twenty years, corroborating P5. More broadly, it also supports the literature's claim that auditing has expanded its focus to matters of risk and that, in more recent years, its growth has been intertwined with the rise of risk management (Power 2007, 2009).

In summary, with respect to the scope of auditing, our findings generally support our expectations (P2-P5), provided we make an important distinction between legislative and internal auditing. Over the last twenty years, internal auditors became less focused on financial issues and increasingly interested in matters of performance, compliance and risk. This broadening and shift in focus correspond to our expectations and fully conform to those arising out of the theory of the audit explosion set out by Power (2005). However, our findings paint a more complex picture for Canada's SAI, i.e. over those twenty years, the extent to which it discusses financial matters and performance declined, its consideration of risk clearly increased and the extent of its interest in compliance showed no clear pattern of change. On the whole, it would suggest that, as for changes in the scale of oversight activities, the continuation of the audit explosion since 2000 has been a phenomenon mostly confined to the internal oversight functions of the Canadian government.

A few additional points should be made about these findings. Firstly, they suggest that financial concerns have not been a driver of the "audit explosion" inside the Canadian government. While cost controls figured prominently on the government's agenda during the Harper years (2006-2015), our analysis reveal that auditors showed declining interest in financial matters over this period. The rise of internal auditors in the Canadian public service does not appear to have been the rise of the "waste watchers" (Hood et al. 1999) nor part of a "war on waste" (Light 2006). It is more likely a search for managerial accountability by ministers and senior bureaucrats, driven by a desire to avoid administrative failures and improve results.

Secondly, our analysis of the focus of audit reports reinforces the view that the last twenty years have seen significant changes in performance oversight. We already noted that departmental evaluations have become a more prevalent source of performance information than they were at the turn of the millennium. Our analysis of audit reports also finds that, while performance remains important to its work, the OAG has been discussing it with less frequency over time. Meanwhile it has been a growing preoccupation of departmental auditors. Overall, these findings show that performance oversight is now more largely shared among legislative auditors, internal auditors and programme evaluators.

Finally, it is worth noting that, as they grew in number and intensified their oversight, internal auditors have kept, and even strengthened, their focus on compliance. In contrast to what could be expected from an NPM perspective (Barzelay 1997), trends in the focus of internal audits do not suggest a trade-off between process and performance accountability: auditors' preoccupation with rule compliance grew in parallel with their focus on performance. This finding is similar to what Hood et al. (1999) observed in their study of oversight growth in the UK public sector.

Conclusion

This study investigates trends in oversight in the Canadian public service since 2000. It shows that the scale of administrative oversight activity is now substantially higher than twenty years ago and that this growth took place in internal functions - namely departmental audit and evaluation – but not in the country's Supreme Audit Institution. It also demonstrates that public auditing has expanded its scope while intensifying its focus on the themes of 'compliance', 'performance' and 'risk' at the expense of 'finance'. These findings are consistent with what has been observed in the

UK and expectations derived from the theory of the audit explosion (Hood et al. 1999; Ferry and Ahrens 2021). These results have important research and practical implications.

Firstly, our study emphasises the need for a more nuanced assessment of what is meant by oversight growth. As we have seen, it can refer to oversight tools serving some principals more than others and be accompanied by significant shifts in scope or purpose. As a result, evidence of overall growth in oversight is not incompatible with a decline in focus on some important aspects of accountability and public administration. Through the systematic analysis of a large number of reports over two decades, our approach has the significant advantage of allowing the capture of such nuanced longitudinal trends. However, it does come with some caveats, such as the assumption that word frequency accurately reflects the level of preoccupation for associated themes. This association between words and themes is made without considering the context surrounding word use. For example, it may be that a smaller number of strongly worded reports recurrently sounding the alarm on some aspect of financial management would indicate a level of preoccupation with this theme that is understated by word counts. Contextualised analyses of audit discourse might reveal an intensity of interest for some issues that is not captured through word frequencies.

Secondly, our findings indicate that financial concerns have not been a driver of audit expansion in the Canadian government and that it is not part of a "war on waste" (Light 2006). Rather we found that public auditors are relatively more preoccupied with issues of performance and risk management while maintaining their reliance on controls to add value (real or perceived) in these areas. In so far as this shift in focus from transactions to management systems is demand driven, it indicates greater and widespread concerns from ministers and senior bureaucrats for managerial accountability.

Relatedly, our third contribution is in relation to debates about the impact of governance complexity on public accountability. In the extant literature, growing complexity resulting from alternative delivery strategies and multi-level governance arrangements is often considered to have eroded the usefulness of traditional vertical accountability mechanisms, such as public auditing, requiring instead the development of horizontal, often more informal, accountability arrangements (Romzek 2014; Mendez et al 2011). Without disputing the need for such arrangements, our findings show that, on the contrary, Canadian governments invested heavily in internal auditing despite the growing complexity of the last twenty years. As in Schillemans and van Twist (2016), our results suggest that auditors may have developed effective strategies to cope with growing organizational complexity. They could also reflect the fact that greater complexity entails less direct control and greater risk for governments and senior executives. A more vigorous internal audit function that also re-directs its efforts on checking whether appropriate systems of control and risk management are in place may constitute itself a valuable risk mitigation strategy for public sector leaders in a less predictable, riskier and more complex environment.

Fourthly, by demonstrating that the growth in oversight activity is limited to internal functions, our study differs significantly from previous ones (e.g. Hood et al. 1999), which mostly document growth in the work of SAIs and similar external inspectorates. While the independence of departmental auditors and evaluators is safeguarded, and their reports are typically made public, their primary purpose is not to assist parliamentary scrutiny of government, an exclusive responsibility of the OAG. Since audit oversight has historically been considered a relative strength of Canada's parliamentary accountability system (Lozano, Atkinson and Mou 2021), a practical implication of our findings is that Canadian parliamentarians should be attentive to this shift in emphasis from external to internal audit oversight, lest they further erode one of its most

valuable tools of democratic accountability. While recognising that any judgement about accountability gaps should be considered within the context of the entire system (Rock 2020) and despite the fact that Canada's SAI remains influential, investing solely in internal oversight functions as the size of government grows may come to undermine democratic accountability.

Finally, there is a need to further investigate the potential rise of internal auditing in the administration of other countries. To what extent are the trends observed in Canada indicative of broader international developments? Some studies have noted the development of internal auditing in other countries, even suggesting that it might have become "one of the boom professions of the public sector" (Pollitt and Bouckaert 2017: 87). Nonetheless, there is still a dearth of research on the evolution of internal auditing across governments. By remaining mostly focused on SAIs, the study of public auditing may be largely ignoring a significant story in the evolution of administrative oversight in the public sector.

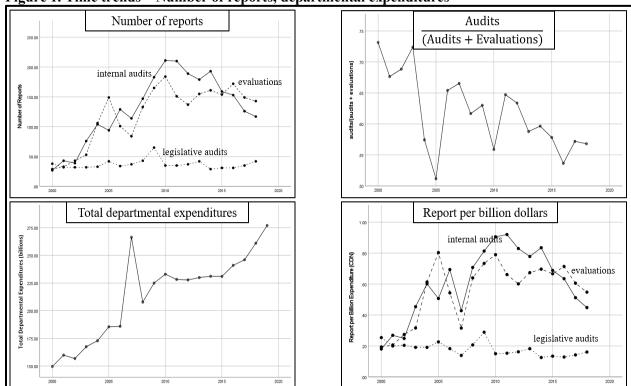


Figure 1. Time trends – Number of reports, departmental expenditures

Table 1. Correlations Coefficients (Spearman's Rho) (Year - Reports, Dept. Expenditures)^a

	Mean	S.D.	(1)	(2)	(3)	(4)	(5)	(6)
Year (1)	2009.50	5.916	1					
internal audit (2)	125.90	60.593	.420x	1				
legislative audits (3)	36.25	8.650	150	.178	1			
evaluations (4)	118.40	50.001	.590**	.833***	.119	1		
total departmental expenditures (5)	214.16	38.554	.874***	.343	113	.496*	1	
budget surplus (percent GDP) (6)	31	1.256	-674**	779***	203	725**	-573**	1

a) x,**,**,*** indicates correlation coefficients significant at the .10, .05, .01, and .001 levels.

Table 2. "Finance" Themea

	Correlati	ons Coefficients – Spearman's	s Rho		
	Year - word frequency per report				
	All	Internal	Legislative		
YrPost	N=3245	N=2520	N=725		
account	091***	041*	252***		
accrual	.004	062**	160**		
allocation	.020	032	138***		
appropriation	.037*	067***	082*		
balance	182***	130***	315***		
budget	115***	096***	156**		
cash	.042*	160***	189***		
cash flow	.014	112***	079*		
cost	189***	170***	221***		
encumbrance	.015	021	035		
expen()	185***	198***	184***		
financ()	101***	117***	090*		
financial management	.033 ^x	.028	072 ^x		
fiscal	.021	081***	.294***		
funds	180***	155***	244***		
input	054**	051**	107**		
payment	152***	185***	122***		
receipt	.008	150***	121***		
rent	.019	085***	225***		
revenue	.023	117***	215*		
saving	052**	026	110**		
spending	098***	026	265***		
transaction	080***	079***	167***		
transfer	.016	.082***	175***		

a) x,*, *** indicates correlation coefficients significant at the .10, .05, .01, and .001 levels.

Table 3. "Performance" Theme^a

	Correlations Coefficients – Spearman's Rho				
	Year - word frequency per report				
	All	Internal	Legislative		
YrPost	N=3245	N=2520	N=725		
benchmark	038*	011	096**		
benefit	116***	066***	227***		
cost-benefit	.016	028	049		
deficien()	.017	025	.076*		
delivery	.064***	.078***	010		
econom()	027	.020	035		
effectiveness	.051**	.104***	143***		
efficiency	022	029	196***		
efficient	.056***	.030	.129***		
evaluat()	084***	057**	156***		
evidence-based	.102***	.109***	.085*		
impact	.050**	.133***	145***		
indicator	.006	.062**	071 ^x		
key performance indicators	006	.102***	.098**		
measure	.038*	.075***	.071 ^x		
opportunit()	.013	.221***	143***		
outcome	.036*	.102***	108**		
output	039*	.005	191***		
performance	.009	.052**	027		
productivity	064***	036	133***		
responsib()	.114***	.162***	032		
result	045**	.051**	257***		
results-based	175***	156***	195***		
target	.020	.046*	006		
value added	.039*	016	061 ^x		
value-for-money	068***	018	165***		
waste	058***	.266	170***		

a) x,*, *** indicates correlation coefficients significant at the .10, .05, .01, and .001 levels.

Table 4. "Compliance" Theme^a

	Correlations Coefficients – Spearman's Rho				
	Year - word frequency per report				
	All	Internal	Legislative		
YrPost	N=3245	N=2520	N=725		
accountability	034 ^x	.061***	320***		
act	046**	.011	099**		
assurance	.219***	.126***	.396***		
compliance	.006	025	.034		
conformance	.556***	.661***	064+		
control	.085***	.087***	071*		
directive	.278***	.281***	.208***		
due diligence	056***	080***	029		
framework	.073***	.093***	.010		
governance	.355***	.397***	.143***		
guideline	.022	.018	.016		
independ()	.045*	024	.343***		
law	014	.070***	135***		
legal	030	031	.025		
legislation	014	.089***	232***		
mandatory	.006	.088***	.010		
oversight	.380***	.423***	.204***		
policy	027	014	058		
process	.120***	.135***	.019		
requirement	.013	.017	.083*		
standard	.128***	.150***	.091*		
terms and conditions	007	131***	033		
verify	133***	016	125***		

a) x, *** *** indicates statistical significance at the .10, .05, .01, and .001 levels.

Table 5. "Risk" Theme^{a,b}

	Correlations Coefficients – Spearman's Rho				
	Year - word frequency per report				
	All	Internal	Legislative		
YrPost	N=3245	N=2520	N=725		
anticipat()	121***	098***	135***		
corp.risk profile	.182***	.142***	.070 ^x		
corporate risk	.130***	.165***	.234***		
danger	011	035 ^x	146***		
expect	.065***	.230***	302***		
function	.040*	.036+	015		
likelihood	.000	.126***	.108**		
mitigat()	.161***	.218***	033		
proactive	.117***	.120***	.074*		
risk	.221***	.222***	.146***		
risk appetite	.107***	.087***	.116***		
risk assess()	.022	.125***	.059		
risk based	.295***	.325***	.096**		
risk management	.019	.070***	.086*		
risk register	.124***	.141***	.243***		
risk tolerance	011	.099***	.197***		
safeguard	.020	.096***	.135***		
str.wea.opp.thr	.005	.021	.053		
swot	004	.025	043		
threat	.001	.057**	040		
weakness	.004	.000	001		

a) x,*, *** indicates correlation coefficients significant at the .10, .05, .01, and .001 levels.
 b) Both 'Strengths, Weaknesses, Opportunities and Threats' and 'SWOT' were tested.

References

Barzelay, M. (1997). Central audit institutions and performance auditing: A comparative analysis of organisational strategies in the OECD. Governance, 10, 235-260. doi:10.1111/0952-1895.411997041

Bracci, E., Steccolini, I., Humphrey, C., & Moll, J. (2015). Public sector accounting, accountability and austerity: More than balancing the books? Accounting, Auditing and Accountability Journal. 28, 878 – 908. doi:10.1108/AAAJ-06-2015-2090

Bringselius, L. (2014). The dissemination of results from supreme audit institutions: Independent partners with the media? Financial Accountability and Management, 30, 75-94. doi:10.1111/faam.12028

Caron, I. (2020). The Evolution of control in the Canadian federal public service (in French). Canadian Public Administration, 63, 34-52. doi.org/10.1111/capa.12354

Dobell, R., & Zussman, D. (2018). Sunshine, scrutiny, and spending review in Canada, Trudeau to Trudeau: From programme evaluation and policy to commitment and results. Canadian Journal of Programme Evaluation, 32, 371-393. doi:10.3138/cjpe.43184

Ferry, L., & Eckersley, P. (2015). Budgeting and governing for deficit reduction in the UK public sector: Act three 'accountability and audit arrangements. Public Money and Management, 35, 203–210. doi:10.1080/09540962.2015.1027496

Ferry, L., & Ahrens, T. (2021). The future of the regulatory space in local government audit: A comparative study of the four countries of the United Kingdom. Financial Accountability & Management. Forthcoming doi:10.1111/faam.1229

Free, C., Radcliffe, V. S., & White, B. (2013). Crisis, committees and consultants: The rise of value-for-money auditing in the federal public sector in Canada. Journal of Business Ethics, 113, 441-459. doi:10.1007/s10551-012-1315-5

Free, C., & Radcliffe, V. (2009). Accountability in crisis: The sponsorship scandal and the Office of the Comptroller General in Canada. Journal of Business Ethics, 84, 189-208. doi:10.1007/s10551-008-9681-8

Gendron, Y., Cooper, D. J., & Townley, B. (2007). The construction of auditing expertise in measuring government performance. Accounting, Organizations and Society, 32, 101-129. doi:10.1016/j.aos.2006.03.005

Good, D. A. (2014). The politics of public money. 2nd Edition. University of Toronto Press, Toronto.

Hood, C., James, O., & Scott, C. (2000). Regulation of government: Has it increased, is it increasing, should it be diminished? Public Administration, 78, 283-304. doi:10.1111/1467-9299.00206

Hood, C., James, O., Jones, G., Scott, C., & Travers, T. (1999). Regulation inside government: Waste-watchers, quality police and sleazebusters. Oxford University Press, Oxford.

Jacob, S., Speer, S., & Furubo, J. (2015). The institutionalization of evaluation matters: Updating the International Atlas of Evaluation 10 years later. Evaluation, 21, 6-31. doi:10.1177/1356389014564248

Johnsen, Å. (2019). Public sector audit in contemporary society: A short review and introduction. Financial Accountability and Management, 35, 121-127. doi:10.1111/faam.12191

Juillet, L. (2016). The internal auditor as an agent of organisational learning: Enhancing the value of internal auditing in the public sector. Government Internal Auditors Council of Canada.

Retrieved from

https://chapters.theiia.org/quebeccity/Events/ChapterDocuments/GIACC_IA_Value_Published_ Report.pdf

Lahey, R., Elliott, C., & Heath, S. (2018). The evolving market for systematic evaluation in Canada. New Directions for Evaluation, 160, 45-62. doi:10.1002/ev.20346

Levi-Faur, D., & Gilad, S. (2004). The rise of the British regulatory state: Transcending the privatization debate (review). Comparative Politics, 37, 105-124. doi:10.2307/4150126

Light, P. (2006). The tides of reform revisited: Patterns in making government work, 1945-2002. Public Administration Review, 66, 6-19. doi:10.1111/j.1540-6210.2006.00551.x

Light, P. (1997). The tides of reform: Making government work, 1945-1995. Yale University Press, New Haven.

Liston-Heyes, C., & Juillet, L. (2019). Employee isolation and support for change in the public sector: a study of the internal audit profession. Public Management Review, 21, 423-445. doi:10.1080/14719037.2018.1500628

Lodge, M., & Hood, C. (2010). Regulation inside government: Retro-theory vindicated or outdated? In Oxford Handbook of Regulation. doi:10.1093/oxfordhb/9780199560219.003.0024

Lozano, M., Atkinson, M. & Mou, H. (2021). Democratic accountability in times of crisis: Executive Power, Fiscal Policy and COVID-19. Government and Opposition. Forthcoming doi:10.1017/gov.2021.24

Mendez, C. & Bachtler, J. (2011). Administrative reform and unintended consequences: An assessment of the EU cohesion policy 'audit explosion'. Journal of European Public Policy, 18, 746-765. doi:10.1080/13501763.2011.586802

Pierre, J., Peters, B. G., & de Fine Licht, J. (2018). Is auditing the new evaluation? Can it be? Should it be? International Journal of Public Sector Management, 31, 726-739. doi:10.1108/IJPSM-08-2017-0219

Pollitt, C., & Bouckaert, G. (2017). Public management reform: A comparative analysis. 4th edition. Oxford University Press, Oxford.

Power, M. (2009). The risk management of nothing. Accounting, Organizations and Society, 34, 849–855. doi:10.1016/j.aos.2009.06.001

Power, M. (2007). Organized uncertainty: designing a world of risk management. Oxford University Press, Oxford.

Power, M. (2005). The theory of the audit explosion. In Oxford Handbook of Public Management, edited by E. Ferlie, L.E. Lynn Jr, and C. Pollitt, 326–344. Oxford University Press, Oxford.

Power, M. (2003). Evaluating the audit explosion. Law & Policy, 25, 185-202. doi.org/10.1111/j.1467-9930.2003.00147.xCitations

Reichborn-Kjennerud, K. (2013). Political accountability and performance audit: the case of the auditor general in Norway. Public Administration, 91, 680-695. doi.org/10.1111/padm.12025

Rock, E. (2020). Measuring accountability in public governance regimes. Cambridge University

Press, Cambridge. doi:10.1017/9781108886154

Romzek, B. (2014). Accountable public services. In Oxford Handbook of Public Accountability.

Oxford University Press, Oxford. doi:10.1093/oxfordhb/9780199641253.001.0001

Schillemans, T., & Van Twist, M (2016) Coping with complexity: Internal audit and complex governance, Public Performance and Management Review, 40, 257-280. doi:10.1080/15309576.2016.1197133

Spira, L. F., & Page, M. 2003. Risk management: The reinvention of internal control and the changing role of internal audit. Accounting, Auditing and Accountability Journal, 16, 640–661. doi:10.1108/09513570310492335

Triantafillou, P. (2020). Playing a zero-sum game? The pursuit of independence and relevance in performance auditing. Public Administration, 98, 109-123. doi:10.1111/padm.12377