

SYSTEMATIC LITERATURE REVIEW: PUBLIC SECTOR AUDITING AND PERFORMANCE AUDITING IN ENHANCING ACCOUNTABILITY AND ORGANIZATIONAL PERFORMANCE

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Abstract

Public sector auditing and performance auditing have become important instruments for ensuring accountability, transparency, and the effective use of public funds. However, their practices and impacts still vary across different national and organizational contexts. This Systematic Literature Review (SLR) aims to identify, analyze, and synthesize findings from 33 scientific articles related to public sector auditing and performance auditing, with a focus on identifying similarities, differences, and existing research gaps. This study follows the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol. The literature search was conducted in the Scopus database using the keywords “**Public Sector Audit**” OR “**Performance Audit**” in the article titles. From an initial 1,126 articles, a step-by-step screening process was carried out, resulting in 33 articles that met the inclusion criteria. The findings indicate that performance audits and internal audits positively influence the performance of both public and private organizations through increased transparency, accountability, and effectiveness in resource management. There has been a shift in focus from compliance auditing toward performance auditing based on the **3E principles** (economy, efficiency, effectiveness) and further toward **5E** (adding equity and environment). Audit technologies such as **CAATs, AI, and big data** have been shown to enhance audit effectiveness when supported by auditor competence and high-quality systems. Harmonization of standards with **ISSAI** also strengthens the credibility of performance audits across countries. Public sector auditing and performance auditing significantly contribute to improving organizational performance and creating public value. However, their effectiveness largely depends on the follow-up system for audit recommendations, auditor independence, human resource competence, and technological support.

Keywords: Public Sector Audit, Audit Performance, Performance Audit, Supreme Audit Institution, Governance, Accountability, Technology Audit, ESG

INTRODUCTION

Public sector auditing has undergone a significant evolution, shifting from merely examining financial compliance (*compliance audit*) to conducting *performance audits* that assess the economy, efficiency, and effectiveness of public fund utilization (Drăgusin et al., 2021; Liu, 2023). This shift aligns with the demands of **New Public Management**, which emphasizes result-based accountability and the creation of public value (Šalienė et al., 2024). In many countries, **Supreme Audit Institutions (SAIs)** and internal audit bodies play a crucial role in ensuring that government programs generate tangible benefits for society (Vasiliauskiene & Daujotaitė, 2019). However, the practice of performance auditing still varies across countries in terms of methodology, applied standards, and the impacts produced (Vašek et al., 2022).

Furthermore, advances in information technology have encouraged the adoption of **Computer-Assisted Audit Techniques (CAATs)**, big data analytics, and **Artificial Intelligence (AI)** in auditing practices, which have the potential to enhance audit efficiency and quality (Purnamasari & Hartanto, 2022; Othman, 2024). In the private sector, governance mechanisms such as audit committees and external audits have also been shown to influence corporate performance and the disclosure of **Environmental, Social, and Governance (ESG)** practices (Le et al., 2025; Bunget et al., 2020). Despite the growing body of research, inconsistencies in findings and knowledge gaps remain regarding the factors that influence audit effectiveness, the mechanisms through which auditing impacts organizational performance, and best practices in performance auditing across different contexts. Therefore, a systematic review is necessary to synthesize the existing empirical evidence.

This study provides the following contributions:

Theoretical Contributions:

- Provides a comprehensive synthesis of the development of theories and practices in public sector auditing and performance auditing.
- Identifies conceptual frameworks that can be utilized for future research.

Practical Contributions:

- Offers recommendations for audit practitioners, regulators, and policymakers in designing and implementing effective audits.
- Provides benchmarking of performance auditing practices across different countries.
- Offers guidance on the adoption of audit technologies to improve audit effectiveness.

Based on the above background and problem formulation, this study addresses the following research questions:

- RQ1: What are the main characteristics of empirical studies on public sector auditing and performance auditing indexed in Scopus up to February 22, 2026 (in terms of publication year, geographical distribution, sectoral focus, audit type, and research methods)?
- RQ2: What similarities in findings emerge regarding the ways in which public sector auditing and performance auditing affect organizational performance, governance quality, and public value across different national and sectoral contexts?

- RQ3: How and why do the findings about the focus, implementation, and impacts of public sector auditing and performance auditing differ across countries, sectors, and institutional settings?
- RQ4: What research gaps and future research agendas can be identified at the intersection of public sector auditing, performance auditing, accountability, and organizational performance?

REVIEW OF LITERATURE

The literature on public sector auditing shows a clear evolution from traditional financial and compliance audits toward broader performance auditing that evaluates the economy, efficiency, and effectiveness of public spending. In many countries, this shift is closely associated with the rise of New Public Management, which emphasizes result-based accountability and the creation of public value in government programs (Drăgusin et al., 2021; Liu, 2023; Šalienė et al., 2024). Comparative studies of Supreme Audit Institutions (SAIs) document how different jurisdictions have progressively adopted performance audit mandates, although the pace and depth of implementation still vary across developed and developing countries (Vasiliauskienė & Daujotaitė, 2019; Vašek et al., 2022).

A related strand of research focuses on standards and institutional frameworks, particularly the harmonization of national practices with the International Standards of Supreme Audit Institutions (ISSAI). Evidence from European countries such as Romania, Lithuania, and the V4 group shows that alignment with ISSAI 300 and 3000 strengthens methodological consistency, facilitates benchmarking among SAIs, and enhances the legitimacy of performance audit reports in the eyes of parliaments and citizens (Drăgusin et al., 2021; Hudková, 2022; Šalienė et al., 2024). Studies from Kazakhstan likewise underline that clear legal frameworks and standardized methodologies are prerequisites for using performance audits as tools to improve the effectiveness of state programmes (Alikulova et al., 2021; Šembiyeva et al., 2024).

Another important body of literature examines how internal control systems and internal auditing contribute to organizational performance, especially in public and quasi-public institutions. Empirical work in government settings, such as the Iraqi Housing Fund, shows that robust internal control and audit functions are positively associated with transparency, accountability, and overall institutional performance (Farhan, 2024). Similar conclusions are reported in the context of microfinance institutions in developing countries, where internal audit activities help strengthen governance mechanisms and improve operational outcomes (Shahini-Gollopeni et al., 2022). Value for Money (VFM) studies in local governments highlight that performance improvements are realized particularly when audit recommendations are systematically followed up and embedded into policy and managerial decisions (Ugwuoke, 2019; Fleischmann, 2019).

In the private sector, the literature links audit mechanisms with corporate governance, sustainability, and firm performance. Research on board structure and audit committees indicates that independent oversight, effective audit committees, and high-quality external audits can enhance financial performance and support corporate sustainability agendas (Bunget et al., 2020; Al-Homaidi et al., 2021; Ben Letaifa & Ben Ali, 2024). Recent studies extend this perspective to Environmental, Social, and Governance (ESG) performance,

showing that audit committees and external assurance contribute to higher quality ESG disclosure and stronger sustainability accountability (Handoko & Lindawati, 2020; Le et al., 2025; Yip, 2025). At the same time, some findings are mixed—for example regarding audit fees, CEO duality, and board characteristics—suggesting that institutional context and enforcement environments shape the effectiveness of governance and audit arrangements (Sheng & Montgomery, 2023; Shubita et al., 2024).

Technological change constitutes a newer but rapidly growing theme in the audit literature. Studies on Computer-Assisted Audit Techniques (CAATs) in the public sector and external audit firms show that these tools can improve audit efficiency, coverage, and detection capabilities when auditors perceive them as useful and easy to use, and when organizations invest in reliable systems and adequate training (Purnamasari & Hartanto, 2022; Atta et al., 2024). Research on Artificial Intelligence and big data analytics in auditing further suggests that advanced technologies can enhance risk assessment and analytical procedures, although their impact remains contingent on organizational support, governance of technology usage, and auditor competence (Othman, 2024; Liu, 2023).

The theoretical underpinnings of these empirical studies are grounded mainly in agency theory, legitimacy theory, institutional theory, and stakeholder theory. Agency theory explains how audits function as monitoring mechanisms that reduce information asymmetry and agency costs, thereby improving performance and investor confidence (Jensen & Meckling, 1976; Bunget et al., 2020; Sheng & Montgomery, 2023). Legitimacy and institutional perspectives highlight the role of audits and audit opinions in signaling conformity with social and regulatory expectations, supporting organizational legitimacy and the diffusion of standardized practices across countries (DiMaggio & Powell, 1983; Suchman, 1995; Drăgusin et al., 2021; Kahar et al., 2023). Stakeholder theory complements these views by emphasizing that performance audit recommendations should ultimately create value for a broad set of stakeholders, including citizens and service users, rather than merely fulfilling formal compliance requirements (Freeman, 1984; Šalienė et al., 2024; Liu, 2023).

RESEARCH METHOD

This study employs a Systematic Literature Review (SLR) approach following the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol to ensure transparency, replicability, and methodological rigor (Moher et al., 2009). Literature Search Strategy Database: Scopus (one of the largest and most widely indexed academic databases) with search keywords In the TITLE field: “*Public Sector Audit*” OR “*Performance Audit*” and Period: Up to February 22, 2026. Justification for Keyword Selection the keywords were selected based on the research focus on public sector auditing and performance auditing. Searching within article titles ensures a high level of relevance to the research topic.

Table 1.
PRISMA Flow of Study Selection

PRISMA stage	Description	Records (n)
Identification	Records identified via Scopus (title search)	1,126

PRISMA stage	Description	Records (n)
Screening	Records with explicit audit-related keywords retained	151
	Excluded: book chapters (3), conference papers (15), review articles (5)	23 excluded
	Journal articles after document-type filtering	128
Eligibility	Excluded due to not fully open-access (71), non-English (1), not directly downloadable (24)	96 excluded
Included	Final peer-reviewed journal articles in Business, Management and Accounting used in the SLR	33

Inclusion and Exclusion Criteria

Inclusion Criteria:

- Journal articles published in peer-reviewed journals
- Studies discussing public sector audits, performance audits, internal audits, or related auditing mechanisms
- Written in English
- Full-text accessible (open access or directly downloadable through the Scopus portal)

Exclusion Criteria:

- Book chapters, conference papers, and review articles
- Articles that do not discuss auditing in the public sector or its relationship with organizational performance
- Articles with no accessible full text or that cannot be directly downloaded through the Scopus portal
- Articles written in languages other than English

For each article that met the criteria, data were extracted using a data extraction matrix that includes:

1. Article Identification: Author(s), year of publication, title, and journal
2. Research Context: Country/region, sector (public/private), and organizational level
3. Research Objectives: Research questions and hypotheses
4. Methodology: Research design, data collection methods, and analysis techniques
5. Key Findings: Research results related to the relationship between auditing and performance/governance
6. Implications: Theoretical and practical contributions

Analysis Methods:

- Content Analysis: To identify the main themes
- Narrative Synthesis: To synthesize findings and identify patterns of similarities and differences

- Thematic Analysis: To categorize articles based on their research focus
- Article Quality Assessment. The quality of the articles was assessed based on:
- Publication in Scopus-indexed journals
 - Clarity of the research methodology
 - Transparency of data and analysis
 - Clear theoretical and practical contributions

RESULTS AND DISCUSSION

From the 33 articles analyzed, the distribution of publication years is as follows:

Table 2.
Distribution of Article Publication Years

Period	Number of Articles	Percentage
1990–2010	2	6.1%
2011–2015	2	6.1%
2016–2020	8	24.2%
2021–2026	21	63.6%
Total	33	100%

Table 3.
Geographic Distribution

Region	Country	Number	%
Eropa	Lithuania, Belanda, Rumania, Kroasia, Bosnia Herzegovina, Slovenia, Slovakia, Hungaria, Ceko, Polandia, Inggris, Yunani, Spanyol, Kosovo	12	36.4%
Asia	China, Indonesia, India, Malaysia, Saudi Arabia, Yordania, Irak, Pakistan, Kazakhstan	16	48.5%
Afrika	Nigeria, Tunisia	2	6.1%
Amerika	Brasil, AS	2	6.1%
Oseania	Australia	1	3.0%
Total		33	100%

Identified Impact Mechanisms:

1. Increased Transparency: Audits encourage better disclosure of information to stakeholders (Ugwuoke, 2019; Handoko & Lindawati, 2020)
2. Strengthened Accountability: Audits ensure accountability for the management of public/corporate resources (Farhan, 2024; Vašek et al., 2022)
3. Improved Internal Control Systems: Audit recommendations improve control effectiveness (Shahini-Gollopeni et al., 2022)
4. Reduced Agency Risk: Audits serve as a monitoring mechanism that reduces conflicts of interest between principals and agents (Sheng & Montgomery, 2023; Le et al., 2025)
5. Institutional Legitimacy: A favorable audit opinion enhances an organization's legitimacy in the eyes of the public and investors (Kahar et al., 2023)

Follow-up on Audit Recommendations Determines Impact

Consistent Findings:

Approximately 13 of 33 articles ($\pm 39.4\%$) explicitly emphasized that the impact of new audits is realized if recommendations are followed up or audit results are used consistently to improve policies, governance, and operational practices.

The Contribution of Auditing to Performance: A Theoretical Perspective

- Sheng & Montgomery (2023): Auditing reduces the concentration of managerial power.
- Le et al. (2025): Independent audit committees reduce conflicts of interest.
- Bunget et al. (2020): Governance structures and auditing reduce agency risk.

Legitimacy Theory

- Kahar et al. (2023): A favorable audit opinion $\rightarrow$ increased legitimacy $\rightarrow$ increased local revenue (PAD) $\rightarrow$ improved performance.
- Handoko & Lindawati (2020): Sustainability audits enhance reputation and legitimacy.

Institutional Theory

- Drăgusin et al. (2021): Romania adopted ISSAI standards to strengthen institutional legitimacy.
- Vašek et al. (2022): Institutional differences across countries influence the implementation of performance auditing.

Stakeholder Theory

- Šalienė et al. (2024): Audit recommendations should prioritize consumers and society.
- Liu (2023): The shift toward 5E auditing reflects greater attention to broader stakeholder interests.

Similarities and Differences: A Comparative Perspective

Despite differences in national contexts, this Systematic Literature Review (SLR) identifies several areas of global convergence in auditing practices:

1. Adoption of ISSAI Standards. Many countries—particularly in Europe and parts of Asia—are moving toward harmonization with ISSAI standards (Drăgusin et al., 2021).

2. Shift Toward Performance Auditing. Although the pace differs across countries, most show an increasing proportion of performance audits (Vašek et al., 2022; Hudková, 2022; Liu, 2023).
3. Importance of Auditor Independence and Competence. There is cross-country consensus that auditor independence and professional competence are critical to ensuring effective auditing (identified in 10 articles from various countries).
4. Follow-up as the Key Determinant of Audit Impact. A broad consensus also exists that audit recommendations only produce meaningful impact when they are properly followed up (identified in 12 articles).
However, the review also reveals significant divergences that must be considered:
 1. Adoption Speed
 - Developed countries (e.g., the Netherlands, the UK before 2014) already have mature performance audit systems.
 - Developing countries (e.g., Nigeria, Indonesia, Kazakhstan) are still in the development stage.
 2. Priority Focus
 - China: Environmental and welfare-related auditing (Liu, 2023).
 - United Kingdom: A return to financial auditing priorities (Ferry & Eckersley, 2015).
 - Lithuania: Continued focus on internal governance (Šalienė et al., 2024).
 3. Technological Capacity
 - China: Advanced use of big data and digitalization in auditing (Liu, 2023).
 - Indonesia: Still developing Computer-Assisted Audit Techniques (CAATs) (Purnamasari & Hartanto, 2022).
 - Saudi Arabia: Artificial Intelligence adoption in auditing is still at an early stage (Othman, 2024).
 4. Enforcement Capacity
 - In countries with strong rule of law, follow-up on audit findings tends to be more effective.
 - In countries with weaker enforcement, political intervention can weaken the impact of auditing (Ugwuoke, 2019).

CONCLUSION

Answer to Research Question 1: Characteristics of the Studies

Research on public sector auditing and performance auditing is dominated by the following characteristics:

- Recent publications: Approximately 54.5% of the articles were published during 2021–2025.
- Geographical distribution: Asia ($\pm 42.4\%$) and Europe ($\pm 36.4\%$) dominate the research landscape.
- Sector focus: The public/government sector accounts for around 45.5% of the articles, slightly higher than the private sector.
- Type of audit: Pure performance audits account for about 33.3% of the articles; however, when combined with Value for Money (VFM) and other performance-related audits, the proportion becomes significantly larger.

- Methodology: Quantitative approaches dominate ($\pm 72.7\%$), with panel regression being the most frequently used sub-method ($\pm 27.3\%$).

Answer to Research Question 2: Similarities in Findings

Six major similarities in findings were identified:

1. Auditing improves performance and governance
Approximately 21 out of 33 articles ($\pm 63.6\%$) show that various forms of auditing—such as performance audits, internal audits, external audits, clinical audits, energy audits, and others—are positively associated with improvements in organizational performance, service quality, efficiency, and governance quality. Common mechanisms include increased transparency, stronger accountability, improved internal control, and reduced agency risk.
2. Follow-up on audit recommendations as the main determinant of audit impact
Around 13 articles ($\pm 39.4\%$) explicitly emphasize that auditing only creates impact when recommendations are properly followed up and audit results are actually used in decision-making. Key factors include management and/or parliamentary support, structured follow-up monitoring systems, the capacity of audited entities, and commitment to continuous improvement.
3. Standards and harmonization (ISSAI) strengthen the credibility of performance audits
Approximately 8 articles ($\pm 24.2\%$) discuss standards, legal frameworks, and harmonization in performance auditing, including alignment with ISSAI 300/3000. Consistent findings show that harmonization improves methodological consistency, enables benchmarking among Supreme Audit Institutions (SAIs), and strengthens legitimacy and stakeholder trust in audit results.
4. Audit technologies (CAATs and AI) improve effectiveness under certain conditions
Around 3 articles ($\pm 9.1\%$) specifically examining CAATs and AI find that technology can enhance audit efficiency and quality. However, effectiveness strongly depends on auditor competence, system quality and reliability, perceived usefulness and ease of use, organizational support, and technology governance.
5. Auditor independence and competence as cross-context prerequisites. About 13 articles ($\pm 39.4\%$) highlight that auditor independence and competence—including audit committees, internal auditors, external auditors, and multidisciplinary audit teams—are key prerequisites for audit quality, strong oversight functions, and the relevance of recommendations.
6. Auditing and ESG/sustainability: an emerging role
Approximately 5 articles ($\pm 15.2\%$) indicate that auditing mechanisms—such as audit committees, external auditors, and sustainability audit/assurance—contribute to improving ESG reporting quality and sustainability accountability. This occurs through enhanced disclosure quality and depth, stronger oversight of ESG issues, and stronger credibility signals to investors and the public.

Answer to Research Question 3: Differences in Findings

Five major differences were identified:

1. Country Context

- Developed countries: Performance auditing is more established, using advanced methodologies and focusing on 5E (economy, efficiency, effectiveness, equity, and environment).
 - Developing countries: Performance auditing often remains a lower priority, still undergoing ISSAI harmonization, with a primary focus on 3E.
2. Audit Focus
 - Financial/Compliance Audits: Focus on report accuracy and regulatory compliance.
 - Performance/Public Value Audits: Focus on 3E/5E principles, social impact, and public value creation.
 3. Sector Differences
 - Public sector: Emphasis on accountability for public funds, parliamentary follow-up, and the potential risk of political intervention.
 - Private sector: Emphasis on report quality, investor protection, and audit fees as a potential conflict-of-interest issue.
 4. Inconsistent Findings. Variables such as high audit fees, CEO duality, meeting frequency, and gender diversity show varying results across studies. Possible explanations include differences in institutional contexts, regulatory enforcement, measurement approaches, and contextual roles.
 5. Methodological Differences
 - Data Envelopment Analysis (DEA): Used for regional efficiency analysis (e.g., Kazakhstan).
 - Panel regression: Most commonly used to analyze causal relationships.
 - Content analysis: Used to study standards and recommendations (e.g., Lithuania and Romania).
 - Case studies: Used for in-depth understanding (e.g., Australia and the Netherlands).

Answer to Research Question 4: Research Gaps

Seven major research gaps were identified:

1. Measurement of direct impacts on societal outcomes (e.g., welfare, service quality, inequality).
2. Cross-country comparative studies among developing countries with different institutional contexts.
3. Integration of audit technology with public sector performance auditing, particularly its impact on the quality of recommendations.
4. Resource allocation trade-offs between financial, compliance, and performance audits.
5. Cultural and institutional factors as explicit variables in models of audit effectiveness.
6. The role of auditing in contributing to the Sustainable Development Goals (SDGs), including SDG-based audit frameworks and contribution measurement.
7. Investigation of causal mechanisms through experimental or quasi-experimental research designs.

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