

Advancing a Holistic Framework for Classifying SAI Performance Audit Impact Factors: Integrated Scientific Assumptions

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Annotation. The article raises the problem of the need to reconceptualize the framework of the impact factors of the performance audit performed by Supreme Audit Institutions (SAI). *The research aims* to identify performance audit impact factors and propose an expanded, comprehensive framework. To implement the aim, the integrative method of scientific literature analysis is employed. Throughout the study, a systematic exploration of scientific literature is conducted to identify and organize hypothetical and previously researched impact factors discussed by scholars. The identified factors are aggregated according to their characteristics, meaning, or nature, and are divided into ten pillars: accountability, context, legitimacy, political overtones, quality of the performance audit, social relations, stakeholders, logic of public administration, the multifunctional activity of performance audit, and the individual. The broader framework of performance audit impact factors created will be beneficial for further research into managing these factors, enhancing evaluation opportunities, enabling performance auditors to mitigate associated risks, and capitalizing on the positive properties of these factors.

Keywords: SAI audit, performance audit, impact of performance audit, impact factors of performance audit.

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Introduction

Supreme Audit Institutions (SAI) of various countries are responsible for evaluating the performance of public entities using the tool – performance audit. Performance audit is believed to be an independent activity whose results have a positive impact on the audited areas. Power (2000) has developed a theory of the audit society that supports the view that the influence of auditors is steadily increasing in an ever-wider range of spheres of influence and service delivery. However, there are many different factors at play in the performance audit environment. These factors influence the presence or absence, size and scope of the impact of performance audits. Theories and research on the factors and the impact of performance auditing are being developed in the field of science. Research has shown that the performance audit environment is characterised by a number of factors that influence the impact of performance audits. These factors can lead to positive or negative changes as well as help to keep the situation stable.

There are three approaches to the impact of performance audits. **The first one** is that the usefulness of performance audits is questioned (Kells, 2011; Sindzinski, 1984). It is acknowledged that performance audits use public resources and therefore may not be cost-effective if they do not have a significant positive impact on an organisation's programme and management (Barzelay, 1996). Similarly, while it is recognised that performance audit reports provide useful and relevant recommendations, they do not necessarily improve the performance of administrations as publicly claimed (Morin, 2014). **The second** approach argues that the impact of performance audits can be

latent, subtle and long term. Studies have shown that no radical changes have occurred in audited entities, but that the impact of auditors' interventions has been noticeable, not invasive, but slow and subtle (Desmedt et al., 2017). **The third** approach argues that the impact of performance audits drives modernisation and change in the public sector. Auditors cannot exert an obvious influence on the organisational life of audited entities, but they do exert a positive influence as a tool for change or accountability (Morin, 2008). When it comes to assessing the impact of performance audits, research has repeatedly confirmed that the success of the impact of performance audits depends only to a limited extent on performance auditors. Success or failure is determined by environmental factors. Auditors cannot guarantee control over these factors and should therefore be aware of their existence and the risk of exposure.

In studies on the impact of performance audits, researchers Morin (2001), Weets (2011), Chua Goh, Elliott, Richards (2015), Alwardat, Benamraoui, Rieple (2015), Pontones Rosa, Perez Morote, (2016), Torres, Yetano, Pina (2016), Loke, Ismail, Abdul Hamid (2016) , Desmedt et al. (2017) , Ngoye, Sierra, Ysa (2019), and others proposed to include environmental factors in assessing the impact of performance audits. Examining the impact of performance auditing by including environmental factors would help to better formulate performance auditing strategies by maximising the influence of positive factors and minimising the influence of negative factors.

There are suggested a few classifications of the impact factors in the scientific literature. The classifications include the factors of the performance audit process and the characteristics of the audited entities, and the environmental conditions (Morin, 2001), impact factors can be divided into three levels of factors: micro, macro and meso (Van Loocke, Put, 2011), performance audit impact factors can be internal or external (Morin, 2001, 2008; Raudla et al., 2016; Reichborn-Kjennerud, 2013). However, the development of the framework of factors is incomplete and fragmented rather than systemic. The classifications of factors identified so far in science do not cover all the factors that exist, nor are they structured according to their inherent characteristics.

The aim of the study is to reconceptualize the impact factors of performance auditing and to expand their framework.

The object of the study are performance audit impact factors.

To achieve the aim, the following *objectives* are set:

- 1) based on previously conducted research, to identify already existing concepts of performance audit impact factors;
- 2) by applying the method of integrated literature review, expand the concept of performance audit impact factors;
- 3) create an improved framework of performance audit impact factors, which would be used in further performance audit impact assessment studies.

The publication consists of the three parts. The first part presents the theoretical background, the second part describes the method used for the study and the third part presents the results and conclusions of the study.

1. Theoretical background

1.1 Previous attempts to conceptualize the impact factors of performance auditing

According to Performance Audit Standard (ISSAI 3000, 2019) the performance audit topic selection process must consider the potential impact of the audit topic in providing significant benefits for public finance and administration, the audited entity, or the general public with the resources available. This means that the performance auditor should already be impact-oriented to begin with. Impact is an assessment of the various direct or indirect, desirable or undesirable effects that performance audits

can have (Van Loocke, Put, 2011), or the level of implementation of performance audit recommendations that directly or indirectly affect the practice, role and culture of the audited entity (Desmedt et al., 2017). The impact can increase depending on the recommendations given by the SAI, the aim of which is to strengthen weak public management procedures and practices or to initiate the saving of financial resources, or to create prerequisites for discussions about a specific entity and the emergence of changes (Desmedt et al., 2017). Areas of impact of a performance audit may include changes in laws and regulations, changes in human resource management, changes in strategic planning and operations, and risk management, adoption of best practices, and others (Raudla et al., 2016).

Hence, all phenomena are affected by environmental factors that can lead to positive or negative changes. A range of environmental factors also influence the ultimate goals of a performance audit. Therefore, in order to maximise the positive impact of performance audit, there is a need to take into account, or even to assess, the factors (Alwardat, Benamraoui, Rieple, 2015; Chua Goh, Elliott, Richards, 2015; Desmedt et al., 2017; Loke, Ismail, Abdul Hamid, 2016; Morin, 2001; Ngoye, Sierra, Ysa, 2019; Pontones Rosa, Perez Morote, 2016; Torres, Yetano, Pina, 2016).

Different authors have carried out evaluations of identified factors of performance audit impact. It is argued that the perceived usefulness of the performance audit report contributes to the impact of the performance audit (Raudla et al., 2016; Reichborn-Kjennerud, 2013, 2014; Reichborn-Kjennerud, Johnsen, 2011; Reichborn-Kjennerud, Vabo, 2017). Perceived usefulness of reports is complemented by perceived usefulness of recommendations (Alwardat, Benamraoui, Rieple, 2015; Lonsdale, 2000; Raudla et al., 2016; Reichborn-Kjennerud, Johnsen, 2018; Reichborn-Kjennerud, Vabo, 2017). The auditors' professionalism and personal qualities were evaluated as influencing factors (Alwardat, Benamraoui, Rieple, 2015; Desmedt et al., 2017; Kusumawati, Syamsuddin, 2018; Morin, 2001, 2008, 2011; Raudla et al., 2016). Pierre, de Fine Licht (2017), Desmedt et al. (2017), Cordery, Hay (2018) distinguishes the SAI as an institution that influences the impact of the performance audit. SAI as an institution that can be an impact factor depending on the SAI model, internal culture, and accountability system (Cordery, Hay, 2018; Desmedt et al., 2017; Pierre, de Fine Licht, 2017). The performance audit is also influenced by the independence of the performance auditors, which depends on the SAI's legal environment (Kusumawati, Syamsuddin, 2018; Lonsdale, 2008; Reichborn-Kjennerud, 2014).

The customary and cultural aspects inherent to institutions, which dictate the level of attention and consideration given to the implementation of performance audit recommendations, are identified as influential factors (Gårseth-Nesbakk, Kuruppu, 2018; Parker, Jacobs, Schmitz, 2019; Reichborn-Kjennerud, 2014; Reichborn-Kjennerud, Johnsen, 2018; Reichborn-Kjennerud, Vabo, 2017; Torres, Yetano, Pina, 2016). An organization's ability to learn helps to implement reforms and significantly contributes to the modernization of the environment. Furubo (2011), Lonsdale, Bechberger (2011), Funkhouser (2011), Reichborn-Kjennerud (2013), Raudla et al. (2016), Reichborn-Kjennerud, Vabo (2017) identify the organizational learning as a significant impact factor. Institutional logic is a natural feature that leads to different reactions and different implemented actions in a public sector institution and is classified as impact factor (Gårseth-Nesbakk, Kuruppu, 2018; Parker, Jacobs, Schmitz, 2019; Reichborn-Kjennerud, 2014; Torres, Yetano, Pina, 2016). The political dimension was also examined as a factor in the impact of performance auditing (Morin, 2008; Nath, Radiah, Laswad, 2020; Reichborn-Kjennerud, 2014; Reichborn-Kjennerud, Johnsen, 2018; Reichborn-Kjennerud, Vabo, 2017; Vasiliauskienė, Daujotaitė, 2019).

A lot of attention in the literature is devoted to the media. Morin (2008), Weets (2011), Van Loocke, Put (2011), Raudla et al. (2016), Pierre, de Fine Licht (2017), Parker, Jacobs, Schmitz (2021), Hazgui, Triantafillou, Christensen, (2022) media evaluated in their research as a factor of performance audit impact and the research results revealed that the media has a significant influence on the implementation of performance audit impact. Also, the excessive variety of functions in the performance audit should be considered as an impact factor (Lonsdale, 2008; Šalienė, Tamulevičienė, Gaižauskas,

2020). Taking into account the results of conducted research, a certain dispersion of factors is observed within the operational space of performance audit, which provides grounds to connect the identified characteristics and inherent factors into systems or structures.

1.2 The development of the framework for performance audit impact factors

Several researchers have proposed different conceptualisations of performance audit impact factors. Morin (2001) has separated the factors into two strands. The first strand of factors is *related to the audit process* itself. For example, characteristics of auditees, i. e. their degree of influence and level of commitment and tolerance for criticism. Also, Morin (2001) suggested taking into account the degree of communication fluency, and the relationship between auditors and auditees. During the performance audit process, a dilemma of different perceptions may arise, which is related to the different perceptions of auditors and auditees regarding the performance audit process and results (Morin, 2001).

Morin's (2001) second category of influence success factors includes *the environmental conditions* that existed during the performance audit. An unfavourable environment is likely to hinder the auditors' efforts. These factors are the will of the staff of the audited organization and the central authority; political will; performance audit time; whether a fundamental reorganization of the audited institution is being carried out; reform at the government level; the place of the audited activity and possibly the place of the recommendations in the scale of priorities of the audited organization.

The classification proposed by Van Loocke, Put (2011) consists of three levels of factors: *micro*, *macro* and *meso*. Each level is characterised by a number of specific factors, according to their respective attributes. Micro factors are factors that are directly related to the performance auditors and can be controlled, meso factors are in the immediate environment and can be partially controlled, and macro factors are factors that are in the distant environment and cannot be controlled by the performance auditors.

The categorisation of performance audit impact factors into micro, meso and macro levels can be misleading in terms of the potential significance, or otherwise the strength of the impact. It may be understood that the macro is a highly influential factor, while the micro is less significant. From another point of view, the factors are shaped by a particular environment and according to the 3M classification, the micro seems to be internal, while the meso and macro are external. It is also unclear how factors at all levels affect each other and whether they do. Thus, in the light of these considerations, the framework of performance audit impact factors should be reinforced and consolidated.

Another classification includes the division of performance audit impact factors into *internal* and *external* (Raudla et al., 2016; Reichborn-Kjennerud, 2013). *Internal factors* relate to the auditees' attitudes towards the auditors (including their perceived competence and experience), the characteristics of the audit process (e.g., the auditors' openness to dialogue), and the (perceived) quality of the audit report. According to Morin (2008), it can be expected that if auditees perceive auditors as having experience and expertise, they are more likely to perceive the audit as useful and to implement the proposed changes. If the audit report is perceived to be of high quality, auditees are more likely to use it to make the recommended changes and to perceive the audit itself as more useful (Hatherly, Parker, 1988; Lonsdale, Bechberger, 2011; Reichborn-Kjennerud, 2013). Communication between the auditor and the auditee can lead to a clearer understanding of the issues involved and thus increase the perceived usefulness of the audit (as well as the likelihood of implementing recommended changes) (Van der Meer, 1999; Van Loocke, Put, 2011). Finally, based on sociological institutionalism or organisational institutionalism, we would expect auditees to filter the proposed recommendations through their own perceptions of the suitability of their organisations (Reichborn-Kjennerud, 2013). Thus, the more the auditees agree with the audit criteria and audit findings, the more likely they are to find the audit useful and therefore the more likely it is that the performance audit will lead to changes in the audited organisations (Reichborn-Kjennerud, 2013).

The main *external factors* discussed in the existing literature are the involvement of parliamentarians and the media in the discussion of audit results. Based on the principal-agent theory, it can be argued that if an audit report receives greater attention, particularly from the media and parliament, the visibility of the report (and in parliamentary systems, the formal relationship between parliament and executive accountability) can facilitate adaptation actions (Lonsdale, 2008; Morin, 2001, 2008) .

Despite the proposed classifications, research shows that there are many more factors and they do not correspond to the proposed classifications in their origin and characteristics. It can be observed that factors can be hard, easily measurable, and soft, which are harder to measure, and can be latent, with very limited measurement possibilities. Therefore, the framework of performance audit impact factors is suggested to be expanded and conceptualised. The purpose of the article has two directions. Firstly, the purpose is to elucidate the existing performance audit impact factors theories and research, and, second, suggest possible reconceptualization of the factors.

2. Research design

The research method employed to achieve the purpose is an integrative analysis of the scientific literature. Integrative literature analysis allows for the expansion and diversification of the specific knowledge of the research object (Cronin, George, 2020). This analysis helps to highlight the main ideas of the studied area and integrate them into a unified whole. The integrative review approach is designed to critically review the existing knowledge base and possibly re-conceptualize it (Snyder, 2019).

The research design consists of the three main steps: 1) selection of literature; 2) identification of performance audit impact factors; 3) systematisation of the performance audit impact factors.

Books and refereed scholarly journal articles were selected for review that focused on performance auditing, accountability, public performance, evaluation of performance and others. Scientific databases used for literature selection: Emerald insights; Sage Inn; Willey Online Library; Springer; and Google Scholar. The selection of articles was performed using keywords related to the topic of the research: *SAI; performance audit; value for money audit; the impact of performance audit; factors of the impact of performance audit.*

The first step in the selection of literature were reading the abstract. According to research object and findings were selected studies that include the factors of performance audit impact. The selection process was focused on the research findings. The Selection of articles was carried out 2019-2022. Twenty-five publications on impact factors evaluation were identified (see Table 1).

Table 1. **The literature selection results**

No.	Data base	Search showed pc.	Selected as suitable pc.
1	Emerald insight	116	8
2	Google books	Not limited	4
3	Vilnius tech Journals, Lithuania	4	1
4	Sage pub	1064	7
5	Springer	1343	1
6	Taylor, Francis Online	231	1
7	Wiley Online Library	560	3
	Total		25

Source: made by author

Impact factors were extracted from the context, specified and given a general meaning. Once the factors were identified, they were added to the list, which was used in the next stage of the study to systematize the factors.

The factors were systematized according to their place of action, traits, environment, and other criteria. The methods of perceived significance and meaning, synthesis, induction, and deduction were used to systematize the factors.

Research on the impact factors of performance audits was conducted in SAIs of economically solid and developed countries. In total, the research was conducted in eleven countries. These countries are Australia, Canada, New Zealand, the United States, the United Kingdom, and Norway. Also, countries in the European Union: Belgium, Estonia, France, Lithuania, the Netherlands, Sweden, and Spain (see Table 2).

Table 2. **State and number of research selected**

<i>State, SAI</i>	<i>No. Of research</i>
United Kingdom National Audit Office	3
Supreme Audit institutions of European Union countries	2
Netherlands, Audit office	2
Norway, Office of the Auditor General	2
Australian Office of the Auditor General	2
Belgian Court of Audit	1
Canadian Office of the Auditor General	1
French Cour des comptes	1
Lithuanian Supreme Audit institution	1
New Zealand, Office of the Auditor General (AG)	1
United States, Supreme Audit institution	1
Total state	11

Source: made by author

The choice of the country for the research may depend on the SAI model, on the longevity of the SAI traditions, and on whether a state audit of activities is carried out in the country. Because in many other countries, the SAI practice of the performance audit is not carried out widely.

The first selected studies on the assessment of performance audit impact factors were conducted in 2008. This was followed by a surge in research in 2011, which subsided for several years, and in 2016, four studies were again conducted. Currently, the interest in researching the impact factors of performance audit has decreased (see Figure 1).

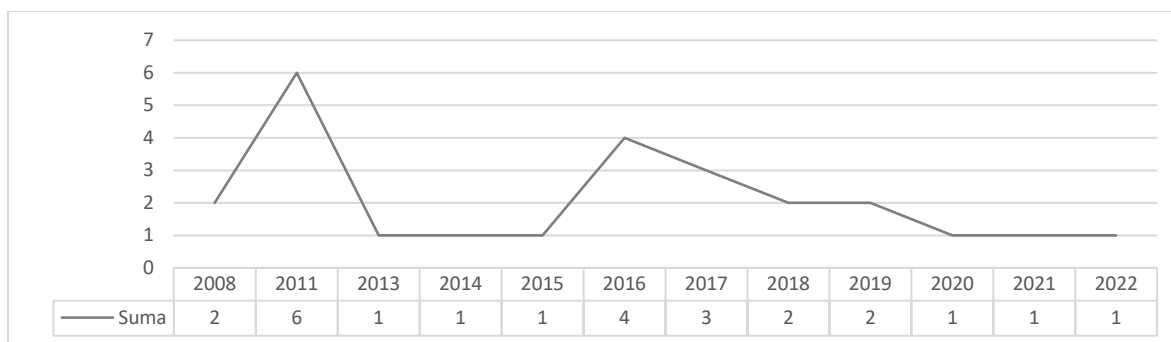


Figure 1. **The number of research conducted**

The intensification of research in 2011 is shown by a collection of scientific articles, which was published as a book. The book collects and discusses theoretical aspects and previous research related to performance auditing, its impact, and influencing factors by different authors. From 2013 to 2015, only one article was founded. Interest in the research field increased in 2016, four studies were published, and until 2022 interest in this research field is decreasing. It should be noted that although the interest is decreasing, the evaluation of the impact factors of the performance audit is still not complete. The proposed research recommends further development in this area.

The literature selected for the study was divided according to databases of scientific sources, titles of scientific journals and systematized according to chronology (see Table 3).

Table 3. **The database, title and authors of the selected literature**

Database	Journal/Book title	Authors
Emerald insight	Accounting, Auditing, Accountability Journal	Morin (2011) Parke, Jacobs, Schmitz (2019) Hazgui, Triantafillou, Christensen (2022)
	Journal of Accounting, Organizational Change	Morin, Hazgui (2016)
	Managerial Auditing Journal	Desmedt et al. (2017)
	Pacific Accounting Review	Morin (2008)
	Qualitative Research in Accounting, Management	Garseth-Nesbakk, Kuruppu (2018)
		Nath, Radiah, Laswad (2020)
Google books	Performance Auditing Contributing to Accountability in Democratic Government	Furubo (2011); Funkhouser (2011); Weets (2011); Lonsdale, Bechberger (2011)
Vilnius tech Journal, Vilnius, Lithuania	Business: Theory and Practice	Vasiliauskiene, Daujotaitė (2019)
Sage pub	Administration, Society	Reichborn-Kjennerud, Johnsen (2018); Torres, Yetano, Pina (2016) Lonsdale (2008);
	Evaluation	Reichborn-Kjennerud (2014); Reichborn-Kjennerud, Johnsen (2011); Reichborn-Kjennerud, Vabo (2017)

	International Review of Administrative Sciences	Pontones Rosa, Perez Morote (2016)
Springer	Public Organization Review	Raudla, et al. (2016)
Taylor, Francis Online	Journal of European Public Policy	Pierre, de Fine Licht (2017)
Wiley Online Library	International Journal of Auditing	Alwardat, Benamraoui, Rieple (2015);
	Public administration	Reichborn-Kjennerud (2013)
	Financial accounting and management	Parker, Jacobs, Schmitz (2021)

Source: made by author

Each piece of literature was selected after reviewing the content of abstracts, keywords, research questions, research findings and the discussion. Each author offers one or more different perspectives and considerations in performance audit impact factor research. Annex 1 presents authors, SAIs, regions and authors' contribution to the field of performance audit impact factors.

Factors there are distinguished by way of logical aggregation, induction, and deduction. All the performance audit impact factors were distinguished and included in the list. Every factor is assigned to one of the ten pillars. A total of 10 pillars were distinguished (see Annex 2).

In some cases when systematizing the factors, difficulties were encountered in assigning them to one or another category. Some of the factors are very clearly technically related to the performance audit process, for example, they include legislation, standards, and procedures. These factors are sufficiently clear matter and have clear criteria. They could be called solid factors. Another part, much broader than the first one, is factors that are difficult or impossible to define by specific criteria, these could be soft factors. It is impossible to avoid subjectivity when assessing soft factors. When choosing the systemization model, the nature of the factors, their field of action, and physical, emotional, and psychological aspects were taken into account. The results of the integrative literature analysis are presented in the next section.

3. Results

After identifying the impact factors of the performance audit named by various authors, a classification was created, which includes ten different pillars. These pillars are as follows: accountability, context, legitimacy, political overtones, quality of the performance audit, social relations, stakeholders, logic of public administration, the multifunctional activity of performance audit, and the individual. When considering the categorization into soft and solid factors, it becomes evident that certain factors fall distinctly into one category or the other, while some exhibit characteristics of both. Each pillar of factors consists of several identified factors (see Table 5).

Table 4. Classification of performance audit impact factors

No.	Factors	No.	Factors
1. Pillar of the accountability (solid)			
1.1.	Accountability and learning	1.3.	Personal accountability
1.2.	Accountability pressure		
2. Pillar of the context (soft and solid attributes)			
2.1.	Timing of the performance audit	2.5.	Institutional logic
2.2.	Strategy	2.6.	Previous traditions
2.3.	Organisational learning	2.7.	Oscillation between tradition and modernity

2.4.	Borderline between policy and implementation	2.8.	Cultural – institutional and rational – instrumental context
3. Pillar of the legitimacy (solid)			
3.1.	Balance between SAI independence and greater responsiveness	3.5.	Affiliation of performance auditors and auditees to the same public sector
3.2.	Power of SAI vs auditors' intention to help	3.6.	Autonomy of SAI (the dilemma of relationships between auditors and auditees)
3.3.	The involvement of parliament and independence of SAI auditors	3.7.	Roles of auditors
3.4.	Legitimacy of different parties		
4. Pillar of the political undertone (soft)			
4.1.	Proximity to parliament	4.5.	Central government will and political will
4.2.	Parliamentary intervention	4.6.	Political pressure and proximity to the political top
4.3.	Political responsiveness	4.7.	Impossible apoliticalness of the performance audit
4.4.	The interaction between the control committee and politics		
5. Pillar of the quality of the performance audit (solid)			
5.1.	Audit criteria	5.4.	Audit report
5.2.	Audit evidence	5.5.	Audit recommendations
5.3.	Cooperation aspect		
6. Pillar of the social interaction (soft)			
6.1.	Interpersonal relations, negotiation	6.5.	Argumentation and support
6.2.	Dialogic, reflective and inquiry-oriented approach	6.6.	Perception of power relations
6.3.	Collaboration, a willingness to engage in dialogue	6.7.	Managing of disagreements
6.4.	Trust		
7. Pillar of the stakeholders (soft and solid attributes)			
7.1.	Media reaction	7.3.	The public
7.2.	Interest of parliamentarians and politicians	7.4.	Relationship with stakeholders
8. Pillar of the logic of public administration (soft and solid attributes)			
8.1.	Logics/logics of public administration	8.2.	Loyalty of civil servants to bureaucracy
9. Pillar of the multifunctional activity of performance audit (solid)			
9.1.	The multifunctional activity of performance audit		
10. Pillar of the individual (soft)			
10.1.	Expectation gap	10.7.	Avoiding the blame game
10.2.	Perception gap	10.8.	Maximising rewards while avoiding punishment
10.3.	Reasonableness gap	10.9.	Competitiveness of auditors
10.4.	Identity	10.10.	Auditor 'personal characteristics
10.5.	Self-image, image	10.11.	Will
10.6.	Vulnerability to criticism		

Source: made by author

On the one hand, soft factors typically encompass elements that are subjective, intangible and latent nature, such as political overtones, social relations, and the individual. On the other hand, solid factors are those that are more easily quantifiable or measurable, such as legitimacy, quality of the performance audit, and the multifunctional activity of performance audit. However, there are factors that exhibit a blend of both soft and solid attributes, making their classification challenging. Several factors can be considered mixed, crossing the line between soft and solid classifications. In the case context, stakeholders and the logic of public administration can vary in its degree of tangibility depending on the specific circumstances and variables involved.

3.1 The soft performance audit impact factors

Pillar No. 4. The political undertone. The literature distinguishes mode of political undertone, including *proximity to parliament* (Lonsdale, 2008), *parliamentary intervention* (Morin, 2008), *political responsiveness* (Funkhouser, 2011), *the interaction between the control committee and politics* (Reichborn-Kjennerud, 2014), *central government will and political will* (Desmedt et al., 2017), *political pressure and proximity to the political top* (Reichborn-Kjennerud, Johnsen, 2018; Parker, Jacobs, Schmitz, 2019), and the almost *impossible apoliticalness of the performance audit* (Hazgui, Triantafillou, Christensen, 2022).

Although according to regulation SAI are independent of political units' research results show that in some cases there are political overtones on the impact of performance audits. Lonsdale (2008) argue that if auditors get too close to parliamentarians or the government, it will raise the risk that audits might become politicized. Morin (2008) study revealed that there is a powerful relationship between the involvement of parliamentarians and the increasing impact of performance audits. Effective politics helps to affirm core values such as efficiency, representativeness, social justice and individual rights. Non-effective politics includes unfair biases against particular stakeholders, manipulation or concealment of important information, and neglect or abuse of core community values. A successful performance audit can strengthen political responsiveness, positively influencing the dynamics of the situation (Funkhouser, 2011). A study of Reichborn-Kjennerud (2013) shows that the reactions from the control committees, and the politicians to report performance audits enhanced the tendency for ministers to be held accountable. There is a political response when the results of the performance audit can lead to political debates and disagreements. The control committees' reaction can become important and may be effective in making the ministries implement changes, despite disagreements (Reichborn-Kjennerud, 2014). According to Desmedt et al., (2017), the will of central authorities and politics seemed a relevant performance audit factor. Political pressure can create favorable conditions for changing the often-inflexible system of public administration (Reichborn-Kjennerud, Johnsen, 2018). Parker, Jacobs, Schmitz, (2019) study confirmed the AG's reluctance to go beyond government policy prerogatives and thus avoid evaluating or criticizing government policy. This fact confirms the idea that it's impossible for performance audits to be completely apolitical, and inevitably, this affects the results of performance audits. SAI's desire to be "behind" and "above" politics turned into a very difficult task when they were required to verify the effectiveness, efficiency and cost-effectiveness of government policies and programs (Hazgui, Triantafillou, Christensen, 2022).

Pillar No. 6. The social interaction. Social interaction between auditors, auditees, and other related parties is inevitable. It involves relationships and interactions between all parties in a complex partnership. To achieve the impact of performance audits, auditors should endeavor to maintain good professional relations with all stakeholders, encourage the free and open dissemination of information, as far as confidentiality requirements allow, and conduct discussions in an atmosphere of mutual respect and understanding. Factors related to social interaction are: *interpersonal relations* (Alwardat, Benamraoui, Rieple, 2015; Desmedt et al., 2017); *dialogic, reflective and inquiry oriented approach to evaluation* (Lonsdale, Bechberger, 2011), *the willingness of the auditors to engage in a dialogue during the audit process* (Raudla et al., 2016), *interaction between Auditor General and auditee, collaboration* (Nath, Radiah, Laswad, 2020), *mutual trust between the inspector and the inspected* (Pierre, de Fine

Licht, 2017), *argumentation and support* (Reichborn-Kjennerud, 2014), *perception of power relations between auditors and auditees (absence of struggle for power), managing disagreement that existed between auditors and auditees* (Weets, 2011).

Individual attitudes, skills, and competencies, interpersonal relations can therefore influence the quality performance audit (Alwardat, Benamraoui, Rieple, 2015). It is the type of interpersonal relationship and the type of situation in which the role is performed that sometimes leads to personal incompatibility between the role sender and the role receiver (Alwardat, Benamraoui, Rieple, 2015). According to Alwardat, Benamraoui, Rieple (2015), auditees are not merely passive recipients of auditors' expectations. Instead, auditees may actively seek to influence these expectations through negotiations with auditors. Negotiation processes play a critical role in mitigating or even eliminating potential gaps in audit expectations and perceptions between auditors and auditees (Alwardat, Benamraoui, Rieple, 2015). Desmedt et al. (2017) said that the influence of the smoothness of communication between auditors and auditees is crucial, the openness shown by the auditors contributes to the strengthening of the impact sought by the auditors.

If performance auditors cooperate, the results of performance audits can promote learning among auditees (Lonsdale, Bechberger, 2011). Auditors should demonstrate a willingness to engage in dialogue during performance audits (Raudla et al., 2016). The quality of interaction and cooperation at the highest level, i.e., between the Auditor General and the audited entity, also plays a role (Nath, Radiah, Laswad, 2020). Nath, Radiah, Laswad, (2020) argue that evaluations or consultations with other actors should be common as this creates synergy – a win: win in a sense.

According Pierre, de Fine Licht, (2017), mutual trust between the auditor and the auditee can help to create a climate of cooperation which, over time, can benefit the whole sector. It can only be partially confirmed that the performance audit evidence convinces the auditees to make changes and improvements, because the influence will depend on the arguments and support (Reichborn-Kjennerud, 2014). The social interaction plays a crucial role in upholding the power equilibrium between auditors and auditees, ensuring that power struggles and disagreements arising from an improper distribution of power are avoided (Weets, 2011).

Pillar No. 10. The individual. The literature on the impact of performance audits addresses a range of factors related to the internal characteristics of individual. These characteristics may be natural, acquired, stable or changing, depending on the existence and dynamics of other environmental factors. The individual factor comprises factors: *expectation gap* (Alwardat, Benamraoui, Rieple, 2015; Parker, Jacobs, Schmitz, 2019; Pontones Rosa, Perez Morote, 2016), *perception gap* (Nath, Radiah, Laswad, 2020; Reichborn-Kjennerud, 2013), *reasonableness gap* (Alwardat, Benamraoui, Rieple, 2015), *identity* (Gårseth-Nesbakk, Kuruppu, 2018; Morin, Hazgui, 2016), *need for a positive self-image* (Funkhouser, 2011; Lonsdale, Bechberger, 2011), *gap between front and backstage (attention to image)* (Parker, Jacobs, Schmitz, 2019), *vulnerability to criticism* (Alwardat, Benamraoui, Rieple, 2015; Gårseth-Nesbakk, Kuruppu, 2018; Reichborn-Kjennerud, Vabo, 2017), *engagement of actors in blame game avoidance* (Gårseth-Nesbakk, Kuruppu, 2018), *human tendency to maximise rewards while avoiding punishment, prior experiences* (Lonsdale, Bechberger, 2011), *competitiveness of auditors (ability to evaluate social undeniable, intangible and implicit values)* (Weets, 2011; Alwardat, Benamraoui, Rieple, 2015), *professional competences of auditors', auditor's personal characteristics* (Weets, 2011), *will of the persons belonging to the audited organization* (Morin, 2008).

The expectations gap arises when auditors anticipate auditees demonstrating effective management of public resources, while auditees expect the auditor's role and performance audit to be beneficial. Failing to meet these expectations may lead to auditees disregarding recommendations and distrusting auditor's findings (Alwardat, Benamraoui, Rieple, 2015).

Perceptions shape the framework for actions, increasing the likelihood of specific behaviours being linked to particular patterns of perceptions (Reichborn-Kjennerud, 2013). Nath, Radiah, Laswad (2020)

suggest that perceptions can be reconciled through the establishment of social agreements, which entail an informal but hypothetical social contract between the involved parties. If there is no social agreement between the cooperating parties, there is an incompatibility of different perceptions in other words a gap. For example, the perception gap occurs when the auditee believes that the performance audit has not resulted in tangible changes or improvements in performance.

The reasonableness gap may exist if audit clients have unreasonable expectations about auditors' roles. According to Alwardat, Benamraoui, Rieple, (2015), clients expected auditors not only to assess areas for improvement but also to thoroughly investigate and provide specific suggestions to enhance performance. In this case, appears misperception between the public's reasonable expectations of auditors and their actual achievements (Alwardat, Benamraoui, Rieple, 2015).

To avoid inconvenient circumstances, auditees take initiatives aimed at protecting their identity and presenting justifications that are acceptable in the eyes of citizens. According to Morin, Hazgui (2016), the relationship between organizational identity and individual behaviour is reciprocal, whereby organizational identity can influence individual behaviour, and individual behaviour can, in turn, impact organizational identity. These interaction configurations become an impact factor.

The need for a positive self-image can lead to specific behaviours. The behaviours can impact results, reactions, and actions. According to Lonsdale, Bechberger (2011), individuals who have a strong desire to maintain a positive self-image may resist or reject feedback that criticises their performance. On the other hand, the actions and conclusions of the SAI contribute to the general image and reputation of the SAI in the eyes of the public. Impression management becomes very important for the auditor as he has to present an image that meets the expectations of the audience and other stakeholders (Parker, Jacobs, Schmitz, 2019). The desire for positive self-evaluation can result in resistance to performance feedback and a lack of cooperation.

In order to preserve the protagonist Auditor General reputation and influence with the audience, criticism increases reputational risk, so the performance audit must maintain a social front that aims to reflect and balance the different expectations of the audience (Parker, Jacobs, Schmitz, 2019). Gårseth-Nesbakk, Kuruppu (2018) suggest that criticism in performance audit reports can impact organizational identities and cause discomfort. The reactions of auditees' may simply be a defensive response to the discomfort caused by criticism. The lack of convincing is a crucial factor influencing the impact of external performance auditors on their clients, who may feel vulnerable due to criticism (Reichborn-Kjennerud, Vabo, 2017).

In the face of criticism based on the reports, the various actors engage in blame avoidance tactics (Gårseth-Nesbakk, Kuruppu, 2018). Blame game avoidance is, therefore, highly contextualized sub-factor. An actors engage in blame game avoidance, upon facing criticism on the basis of performance audit reports (Gårseth-Nesbakk, Kuruppu, 2018).

Auditees who faced pressure to change or improve were particularly inclined to deflect criticism and blame onto others, this behaviour aligns with the basic human tendency to seek rewards and avoid punishment (Lonsdale, Bechberger, 2011). The audit results presented may lead the auditee to defend the status quo, as negative evaluation results can threaten a positive self-image, leading to rejection of feedback and non-cooperation to avoid punishment (Lonsdale, Bechberger, 2011). On the other hand, Weets (2011) argue that because of the negative criticisms of the auditors, auditees had had to defend themselves and their organization, which had encouraged them to more clearly formulate the organization's mission and its long-term goals.

The performance of different roles is influenced by the person's attitudes, skills and competences, as well as other interpersonal factors. The level of professionalism of auditors and Auditor General is not measured in terms of adherence to standards, auditees assess the professionalism of auditors through the prism of empathy and persuasiveness. Auditees criticise auditors for being too strict with the letter of the law and not being sensitive and understanding enough (Weets, 2011). A high level of

professionalism can be indicated by the ability to persuade (Gårseth-Nesbakk, Kuruppu, 2018; Reichborn-Kjennerud, 2013). Due to the different understanding of the client organisation's objectives and services and the auditor's inability to assess socially uncontested, intangible, and implicit values the auditees perceive that performance auditors lack competence (Alwardat, Benamraoui, Rieple, 2015). Auditees assess the intangible values of the auditor, which are emotionally connected and important to society, regardless of their cost. Weets (2011) research showed that although the auditees acknowledged that the auditors were very competent and very professional, however, they considered that the auditors' lack of empathy undermined the technical quality of the audit and its conclusions.

The will of the persons operating in the organization has a decisive influence on the impact of the performance audit (Morin, 2008). This means that the results of the auditors' work do not depend on the auditors and their level of professionalism. The influence is determined by the will of others, which is not necessarily justified (Morin, 2008).

Thus, a brief review of all identified performance audit impact factors can provide generalizing insights. In summarizing all the influencing factors of performance audits, several conclusions emerge. Firstly, it's evident that there has been no unified framework for classifying performance audit impact factors. Secondly, an examination of existing studies reveals a multitude of factors simultaneously present in the environment. These factors inevitably interact with one another, influencing the outcome of performance audits. It's reasonable to assume that different combinations of factors yield different effects. Therefore, the reconceptualized framework of performance audit impact factors broadens the scope for identifying and understanding various factors, including their systemic characteristics, anticipated areas of influence, and potential consequences. This updated framework establishes a solid foundation for future research endeavors, providing a comprehensive structure for further investigation. Furthermore, it offers researchers a visual representation that enhances their comprehension of the factors involved, thereby improving their ability to navigate and interpret the complex impact environment of performance auditing. Additionally, it simplifies the process of assessing individual factors' impact and facilitates analysis of their interrelationships, dynamics, and potential conflicts, thus fostering a more nuanced understanding of their collective impact.

3 2 The solid performance audit impact factors

Pillar No. 1. The accountability. The first pillar – accountability means that the authorities hold public entities and individuals accountable for their performance results. According to International Organisation of Supreme Audit Institutions (abr. INTOSAI), performance auditing aims to contribute to good governance, accountability and transparency (ISSAI 3000, 2019). In some contexts, and interactions with other performance audit factors, accountability becomes a performance audit impact factor. The factors of accountability pillar are: *accountability and learning* (Furubo, 2011), *accountability pressure* (Gårseth-Nesbakk, Kuruppu, 2018; Reichborn-Kjennerud, 2013; Reichborn-Kjennerud, Johnsen, 2018), *personal accountability* (Gårseth-Nesbakk, Kuruppu, 2018).

Furubo (2011) raised the issue of the relationship between accountability and learning. Performance auditing is said to have value in learning, but the primary purpose of performance audit is accountability. According to Reichborn-Kjennerud, Johnsen, (2018), the performance audit process can highlight new paradigms. It means that performance audits can create new knowledge and facilitate the learning process. In a performance audit, assessment can be done with value in the learning axis, but in this case, accountability will be less of a focus (Furubo, 2011). Therefore, accountability-oriented performance audit assessments are likely to have a greater impact.

Reichborn-Kjennerud (2013) revealed that pressure of accountability from relevant institutional actors contributes to the impact of the SAIs. The requirements of accountability make pressure, and this pressure provokes resistance of auditees. The resistance arises because of complexity and heterogeneity in the public sector, and it may result in ambiguous strategies and goals (Gårseth-Nesbakk, Kuruppu, 2018).

Gårseth-Nesbakk, Kuruppu (2018) supply three zones of accountability factor impact. The first is personal accountability, which is an adherence to inner beliefs and conscience, underpinned by moral and ethical values. Personal accountability could inhibit an important role in governmental accountability. Second, intensified accountability pressure could result in unintended consequences, bringing about diametrical accountability effects. A third, overall finding concerns the contextualized way that actors engage in blame game avoidance, upon facing criticism on the basis of performance audit reports (Gårseth-Nesbakk, Kuruppu, 2018).

Pillar No. 3. The legitimacy. Legitimacy establishes the necessary conditions for engaging in lawful actions, meaning behaviours that align with established legal regulations. It includes normative and cognitive elements that influence and shape the behavior of individuals in organizations. The factors of legitimacy are: *balance between SAI independence and greater responsiveness* (Lonsdale, 2008), *power of SAI vs auditors' intention to help, the involvement of parliament and independence of SAI auditors* (Morin, Hazgui, 2016), *legitimacy of different parties* (Nath, Radiah, Laswad, 2020), *affiliation of performance auditors and auditees to the same public sector, autonomy of SAI* (Pierre, de Fine Licht, 2017), *roles of auditors* (Reichborn-Kjennerud, 2014).

By Lonsdale (2008), performance auditing has become a hybrid discipline that requires considerable effort to balance independence with greater responsiveness. Morin, Hazgui (2016) agree, the legitimacy of performance auditors can hinder a broader view of their role, as auditees respond to auditors as an institution of power, and legitimate parliamentary intervention can also affect the impact of performance audits. The power of legitimacy can affect the degree to which stakeholder needs are met (Nath, Radiah, Laswad, 2020). According to Nath, Radiah, Laswad (2020), there are strategic and institutional legitimacy. The strategic approach suggests that legitimacy can be seen as a strategic resource that public managers strive to extract by providing symbolic disclosures in pursuit of their operational goals. Institutional legitimacy can be defined as the generalised perception or assumption that actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs and definitions via the relationship and communication between the organisation and its social surrounding and social constituents (Nath, Radiah, Laswad, 2020). The dilemma of relationships between auditors and auditees arises when the parliament has the authority to give the SAI directives and, at the same time, as it is the main receiver of the reports (Pierre, de Fine Licht, 2017). The dilemma emphasizes the impact of the different roles of the actors. The legitimate auditors roll, according Reichborn-Kjennerud (2014), include the judge, the public accountant, the researcher and the management consultant. The arguments the auditors use in the debate with stakeholders expose which roles they have chosen to play. Despite considerations, legitimacy is the main factor in effecting change (Reichborn-Kjennerud, Johnsen, 2018).

Pillar No. 5. The performance audit quality. The literature provides a two-pronged approach to audit quality, which can be technical and perceptual. Technical quality of performance audit is defined in INTOSAI standards, guidelines and local regulation. However, the technical quality of a performance audit is not an the most important factor of performance audit impact, the significance of the perceived quality grows up (Weets, 2011). The factors of performance audit quality are: *audit criteria* (Raudla et al., 2016; Reichborn-Kjennerud, 2013; Reichborn-Kjennerud, Johnsen, 2011); *audit evidence* (Reichborn-Kjennerud, 2013; Reichborn-Kjennerud, Johnsen, 2011); *cooperation aspect* (Reichborn-Kjennerud, 2014); *audit report* (Desmedt et al., 2017; Reichborn-Kjennerud, Johnsen, 2018; Reichborn-Kjennerud, Vabo, 2017; Weets, 2011); *audit recommendations* (Desmedt et al., 2017; Raudla et al., 2016; Weets, 2011).

All judgements are based on audit criteria, and these criteria are central to the entire process of auditing. According to ISSAI 3000 (2019) discussing the audit criteria with the audited entity serves to ensure that there is a shared and common understanding of what quantitative and qualitative audit criteria will be used as benchmarks when evaluating the subject matter. This is particularly important when the audit criteria are not defined directly by laws or other authoritative documents, or the audit criteria have

to be developed and refined throughout the course of the audit work. Regarding to that condition Reichborn-Kjennerud (2013) and Raudla et al. (2016) related the criteria to the impact of performance audit. Pre-planned criteria may lead to the exclusion of evidence that does not meet these pre-planned criteria, and this may limit the ability to answer certain questions (Reichborn-Kjennerud, Johnsen, 2011). The audit criteria help validate the usefulness of performance audits, the greater the report meets the audit criteria, the greater the perceived usefulness of the audit (Reichborn-Kjennerud, 2013; Raudla et al., 2016). Not clearly defined audit criteria may limit the possibility of documenting them, leading to the risk of missing crucial information necessary to understand the success or failure of a project (Reichborn-Kjennerud, Johnsen, 2011).

The performance audit case is required significant judgment and interpretation because audit evidence for this type of audit is more persuasive than conclusive in nature (ISSAI3000, 2019). But on the other hand, in some cases the evidence may not be solid that is easily converted into data that can be measured. Performance audits often use not clearly defined evidence, which by its very nature can cause conflict due to interpretations, perceptions, and opportunities to manipulate performance audit results. The collection of evidence becomes a matter of debate when it is not possible to clearly assign criteria to it (Reichborn-Kjennerud, Johnsen, 2011). In the absence of sufficient evidence, audit findings may be interpreted as managerial reasoning, with the risk of SAIs playing the role of management consultant (Reichborn-Kjennerud, 2014). Reichborn-Kjennerud (2014) argues that the evidence from the performance audit convinces the auditees to make changes and improvements only partly. This is because the influence will be contingent on the argument and the support of the ministry and the control committee. In this case, the aspect of cooperation becomes important.

The report is classified as an impact factor because performance audits are carried out in the context of an accountability relationship with three parties: the SAI audits, the government, and parliament (Desmedt et al., 2017). Reichborn-Kjennerud, Vabo (2017) argue that the report is not perceived as high quality then auditees felt that the reports dealt with questions that were 'old news' to them. supports the importance of the content of the reports in terms of their perceived quality, clarity, and methods, the auditees' experience, and the report's compatibility with the civil servants' perceptions of assessments. The report which has a critical overtone is more effective. (Reichborn-Kjennerud, Johnsen, 2018) keep opinion that critical audit reports and political pressure may produce just such opportune moments for changing otherwise often rigid public administrations.

Recommendations are of high quality when they help eliminate deficiencies or problems identified during the audit (ISSAI3000, 2019). The more concrete recommendations are presented, the greater the usefulness of the audit is perceived by the auditees (Desmedt et al., 2017; Raudla et al., 2016). In the quality of recommendations aspect is seen the correlation between two effects – technical and perceptive. If performance auditors make recommendations based on the scale of priorities of the management of the audited organization, the results of the performance audit affect the main activities of the audited organization (Weets, 2011).

Pillar No. 9. The multifunctional activity of performance audit. According to Lonsdale (2008) and Šalienė, Tamulevičienė, Gaižauskas (2020) the number and variety of functions performed by performance audits complicate the ability to make an impact. The factor has not been paid much attention to by scientists however the factor has an impact. Lonsdale (2008) argues that due to the expanded functions of performance auditing, the main emphasis of performance auditing can be lost. Šalienė, Tamulevičienė, Gaižauskas (2020) claims that the specificity, nature, essence, and diversity of performance audit functions create conditions for certain incompatibilities and implementation difficulties.

3.3 Performance audit impact factors that are classified as soft and hard

Pillar No. 2. The context. The impact of performance audits is influenced by various contextual dimensions. For instance, in modern multifarious governmental accountability environments, it is hard

to reach a consensus regarding standards for accountable behaviour, which is essentially context-dependent. The context can lead to frustration with the blurred boundaries at the central government level and the clustering of central government and local government (Gårseth-Nesbakk, Kuruppu, 2018). In some auditees' opinion, auditors could have presented certain findings in a more positive way if they had taken into account the context in which the audit took place (Weets, 2011). The pillar – context, include: *timing of the performance audit* (Morin, 2008; Weets, 2011); *strategy* (Morin, 2008); *organisational learning* (Funkhouser, 2011); *borderline between policy and implementation* (Furubo, 2011); *institutional logic* (Reichborn-Kjennerud, 2014); *previous traditions* (Torres, Yetano, Pina, 2016); *oscillation between tradition and modernity* (Morin, 2011); *cultural-institutional context and rational instrumental context* (Reichborn-Kjennerud, Johnsen, 2018). Auditors should choose the appropriate timing of the performance audit. The timing of the audit has a relatively decisive influence on whether or not the report will become a tool for change and negotiation (Morin, 2008). The work performed by the auditors is more successful when the time of the audit coincides with the time of the ongoing audit and reform projects.

The specific context is created by the strategic management of the conditions, such as the timing of the audit or the consideration of the strategical context, which will determine the impact that the auditors would like to have on the performance audits they perform (Morin, 2008). The impact of a performance audit is best examined around three years after it has been carried out, as this timeframe provides sufficient assurance that the impact of the policy has been achieved in both the short and longer term (Weets, 2011). However, the longer timeframe introduces various impact risks.

The organisation's ability to learn can be assigned to contextual factor. Two types of learning have been conceptualised: single loop and double loop. Single-loop learning takes place when an existing process is improved and double-loop learning takes place when a process is redesigned. In the first case, the results are marginally improved, while in the second case, the improvement is significant (Funkhouser, 2011). In both cases, the ability to learn becomes an impact factor.

The borderline between policy and implementation becomes a performance audit impact factor in a certain context when appearing discrepancies between policy, policy objectives, and policy implementation. Performance audits struggle to make reliable claims about the impact of complex policy interventions in complex contexts, therefore, there needs to be a political debate about how the different goals should be achieved (Furubo, 2011).

Contextual factor – institutional logic, is the way a particular social world works, the rules of the game. Institutions provide social actors with a contingent set of social norms where behaviour is not driven by a logic of consequence, but by a logic of appropriateness (Reichborn-Kjennerud, 2014). The choice of roles that auditors play, may vary depending on the role played by the auditees or other related parties (Reichborn-Kjennerud, 2014). According (Reichborn-Kjennerud, 2014) institutional logic can be divided into State law logic, Managerial (NPM) logic, Professional logic or Democratic logic. Institutional theory focuses on the supremacy of culture and the existence of multiple and competing logics (Torres, Yetano, Pina, 2016). This orientation helps you understand the various performance audit configurations that have an impact.

(Torres, Yetano, Pina, 2016) confirmed that the adoption of performance audit depends on previous traditions. SAI can be seen as a conservative or a modern institution. Its activities can range from traditional to modern. SAI can have the soul of the old state and, although it does not want to destroy the established order, it tries to transfer the practices of another era to the realities of modernity (Morin, 2011). In the context of modernity, it can be a very difficult task to achieve performance audit impact. Auditees' perceptions of performance audits may be based on organisational values and norms, which may influence the assessment of auditees. In contrast to rational – instrumental theories, cultural – institutional theories base their explanations on norms and appropriate behaviour in a given context, rather than rational – instrumental theories that emphasise the calculation of costs and benefits to actors (Reichborn-Kjennerud, Johnsen, 2018). Public sector organizations are characterized by a certain

stagnation. The same rule applies to SAI. Thus, the ability to change and adapt to the modern context is an important factor. In a democratic country, the public sector is inherently slow due to the consideration of numerous opinions, which can be difficult to reconcile. Moreover, decisions are often driven by political motives rather than prioritizing citizens' needs. Additionally, citizens themselves often resist innovation, which can hinder the efficiency of a rapidly advancing organization in delivering public services.

Pillar No. 7. The stakeholders. The auditor must plan and maintain effective and appropriate communications with the audited entity and stakeholders, and reports must be made available to stakeholders and the general public (ISSAI3000, 2019). In the literature, stakeholders' factors include *media reaction* (Desmedt et al., 2017; Morin, 2008; Parker, Jacobs, Schmitz, 2019, 2021; Raudla et al., 2016; Reichborn-Kjennerud, 2013), *interest of parliamentarians and politicians* (Parker, Jacobs, Schmitz, 2019), *the public* (Funkhouser, 2011; Parker, Jacobs, Schmitz, 2019), *relationship with stakeholders* (Lonsdale, 2008). Auditors and auditees are not included in this group of factors, as their interest is widely discussed in other factors.

The media plays an important role as mediator of the audit findings, its attention sparks political debate and increases pressure from political opponents on the minister and the administration (Desmedt et al., 2017). Media force the correction of operational deficiencies by encouraging needed organizational changes and by prompting managers to review their management practices (Morin, 2008). Morin (2008) claims, however, media attention has a negative consequence as well. While media attention can bring crucial issues to light and hold organizations accountable, it also has the potential to create adverse effects on management, administrative practices, and political decision-making. To engage a broader range of stakeholders, performance audits are increasingly emphasizing media involvement (Parker, Jacobs, Schmitz, 2019). In certain SAIs, the involvement of the media serves as a means to encourage politicians to not only be aware of the reports but also to consider their findings seriously (Parker, Jacobs, Schmitz, 2019). Media attention led to wider political debate and increased pressure from political opponents on the minister and the administration (Raudla et al., 2016).

Reactions from the control committee, the media, and the politicians enhanced the tendency that ministers were held to account (Reichborn-Kjennerud, 2013). SAI submits reports to the parliament and evaluates politically sensitive topics, so in the context the parliament becomes a factor because of its institutional link with the Auditor General (Parker, Jacobs, Schmitz, 2019).

Public is another one stakeholder and public dialogue can serve as a valuable approach to tackle the politics-administration problem in public administration (Funkhouser, 2011). By fostering public dialogue, involving various stakeholders, and encouraging open communication between the government and the public, it is possible to strike a balance between the political nature of administration and its responsibility to act in the best interests of the public. This way, the administration can become more responsive to the needs of the people while minimizing arbitrary actions that could undermine public trust.

According to Parker, Jacobs, Schmitz (2019), parliament and then the public as the two priority stakeholders they considered when selecting performance audit topics. The implementation of the New Public Management (NPM) approach has resulted in a reduction in the influence of parliament and government and an increase in the influence of external groups not directly connected to government (Parker, Jacobs, Schmitz, 2019). This stakeholder audience consists of various segments of stakeholders who communicate with each other and with the actors involved in the performance audit process. Balancing the competing claims of stakeholders calls for a high order of political, as well as conceptual and methodological, skills (Lonsdale, 2008).

Pillar No. 8. The logic of public administration. In some specific contexts, the logic of public administration can become a factor of performance audit impact. The pillar comprises two factors: *logics of public administration* (Torres, Yetano, Pina, 2016), and *loyalty of civil servants to bureaucracy*

(Reichborn-Kjennerud, Johnsen, 2018). Different logics of public administration, lead to different performance audit methods, which affect their impact and effectiveness (Torres, Yetano, Pina, 2016). Researcher claim that the development and impact of performance auditing was greatly influenced by the logic of the NPM. NPM becomes a factor in the impact of performance audits because it was during the period of NPM that performance audits evolved. It was believed that the implementation of private sector management principles in public sector management would make the public sector efficient and effective, but it seems that this has not happened. NPM this logic has become a placebo for public sector management. Bureaucracy is another logic that acts in the public sector widely. Civil servants are often loyal bureaucrats, so it is hard to expect much change as a result of assessments in audit reports (Reichborn-Kjennerud, Johnsen, 2018). According to the Reichborn-Kjennerud, Johnsen (2018) study, some civil servants have made changes, but they are not that important. Thus, a bureaucratic approach can influence performance auditing by formalizing it.

Conclusions

1. Previous research has proposed several classifications of performance audit impact factors. These classifications could be called classic, because various researchers have conducted research on their basis. Most often scientific sources can be met with a three-class classification of performance audit impact factors, which includes micro, meso, and macro-levels factors. A less detailed classification comprises internal and external factors. After conducting a systematic analysis of the scientific literature, it was found that the classification of performance audit impact factors is not exhaustive. A comprehensive framework of factors has not yet been suggested. The literature analysis revealed that the factors of performance audit could be further divided into more elaborate groups, and these groups could be connected according to their characteristics into foundational pillars. This approach would help bridge the gap and provide a comprehensive classification of performance audit impact factors.

2. In order to provide a comprehensive framework of performance audit impact factors, an integrative analysis of scientific literature was performed. During the analysis, the practical and hypothetical factors mentioned by the scientists were identified. Key words were used for the selection of articles: performance audit, performance audit factors, etc. Articles were searched in seven databases of scientific publications and 25 articles were selected. The articles deal with performance audits conducted by SAI in various regions. In total, research was conducted in eleven countries. It was noted that the studies were conducted in economically strong countries. After examining all selected scientific articles, 104 factors were identified, which were aggregated and assigned to one of five pillars. The choice of the topic of the pillars was determined by the meaning, nature, and attributes of the factors. These pillars are accountability, context, legitimacy, political overtones, quality of the performance audit, social relations, stakeholders, logic of public administration, the multifunctional activity of performance audit, and the individual.

3. The developed framework of five pillar factors provides a useful basis for further research in assessing the impact of performance auditing. This system provides the researchers with a detailed and visual picture of the existence of the factors, the main characteristics, and the field of its action. The results of this study provide the basis for making the following **recommendations** for further research: 1) it is possible to study the impact of each group on performance audit results and identify the main factors that mainly affect the performance of auditors; 2) each important factor and impact could be identified to determine which factors are critical and require the most attention; 3) researchers could examine the interactions among all ten groups of performance audit impact factors, assessing the strength, and controllability of these interactions. These directions would allow a better understanding of the factors influencing the performance audit process and help to create an effective work strategy and guidelines for auditors in their practices.

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Annex

Annex 1. Authors, SAI, region and authors' contribution to the field of performance audit impact factors

No.	Authors	Subject of research	Contribution
1.	Morin (2011)	French Cour des comptes	In keeping with tradition, a conflict between tradition and modernity is inevitable. Traditions follow formal rules and aim to retain officials as control bodies, with officials increasingly tending to act as catalysts for change. Then the risk of losing status and "face" increases.
2	Parker, Jacobs, Schmitz (2019)	Australian AGs in all federal, state and territory jurisdictions	Highlighted the influence of parliamentarians, the risk of independence and reputation of the SAI, the involvement of stakeholders and the inevitable relationship, the incompatibility of expectations. Therefore, a safe control assessment is usually followed during the performance audit.
3	Parker, Jacobs, Schmitz (2021)	Australian AGs	It was revealed that the logic of performance auditors is moving towards greater stakeholder involvement in audited entities, including parliamentarians and the media. Auditees become more receptive to audit results if auditors maintain a collaborative approach.
4	Morin, Hazgui (2016)	United Kingdom, National Audit Office (NAO)	The importance of the role that auditors assume has been revealed. The role is chosen according to internal regulations, regardless of reality or stakeholder expectations. This creates a dual identity for auditors and allows them to fantasize about their success in achieving the desired results.
5	Desmedt et al. (2017)	Belgian Court of Audit	Assessed impact factors that had been previously assessed. The study does not offer anything new, but develops existing methodologies in another region.
6	Morin (2008)	Canadian Office of the Auditor General	Highlighted the intervention of parliamentarians as an important factor. Highlights the fuzzy effect of performance audit.
7	Gårseth-Nesbakk, Kuruppu (2018)	Norway, Office of the Auditor General	Revelled effect of criticism in performance audit reports, and diametrical effect between disclosure and interpretation of performance audit reports, and the media debates.

8	Nath, Radiah, Laswad (2020)	New Zealand, Office of the Auditor General	It has been shown that interactions between different parties in the form of communication and consultation help to manage potential resistance to the presentation of performance audit results.
9	Furubo (2011)	European Union countries	Is singled out the problems presented in the literature related to the combination of performance audit environmental factors.
10	Funkhouser (2011)	United States SAI	Differences between Behn, Dubnick's and other researchers' approaches to accountability, performance, and performance auditing have been examined and reconciled.
11	Weets (2011)	Netherlands, Audit office of Rotterdam (<i>Rekenkamer Rotterdam</i>)	Is argued against the 'popular' indicators that are nowadays most commonly used by SAIs to determine the impact of performance audit. States that they measure performance audit impact in a limited way. Is applied more comprehensive model to measure impact.
12	Lonsdale, Bechberger (2011)	United Kingdom, National Audit Office (NAO)	It is argued that performance auditors do not focus on learning, which is a larger secondary objective. In order to maintain credibility, auditors keep procedures and do not promote learning very much.
13	Vasiliauskienė, Daujotaitė (2019)	Lithuanian SAI and the SAI of the Netherlands	It is revealed that the topic of the performance audit and the process of selecting the topic is one of the main factors that can positively and negatively affect the impact of the performance audit and thus facilitate or hinder the implementation of changes.
14	Reichborn-Kjennerud, Johnsen (2018)	Norwegian Office of the Auditor General (NOAG) The	It is argued: - performance audit has more impact when it can be used to further the auditees' own agendas; - accountability pressure is an important factor in achieving actual change; - critical audit reports and political pressure may have facilitated effect for changing; - the closer the auditees are to the political top, the more inclined they are to defend the current policy and change- accountability pressures lead to changes in the audited entities; - auditees make minor changes to ease parliamentary pressure.
15	Torres, Yetano, Pina (2016)	European Union countries	It is revealed that: - legislation to be insufficient to generate an impact; - different configurations and impact of performance audits depend on logics/logics of public administration; - adoption of performance audit depends on previous traditions; - different configurations of the performance audit are highly conditioned by logics/public administrative logics; - presented main characteristics of implementation of recommendation in the different models of countries.
16	Lonsdale (2008)	United Kingdom National Audit Office (NAO)	Results of review; - Value for Money work is stretched well beyond the focus of resource use and could appear at times to be heading in the directions of, for example, social research, consultancy or journalism;

			<p>-getting too close to either parliamentarians or government raises the risk that audit might become politicized;</p> <p>-evaluators have obligations in the public interest and these may be in tension with the expressed views of particular stakeholders.</p>
17	Reichborn-Kjennerud (2014)	Norwegian Supreme Audit Institution (SAI)	It is argued: debates are important in assessing the SAI's influence. There were two directions: 1) an evaluation or audit may be refuted despite evidences; 2) policy makers may draw on SAI reports when they serve a particular policy circumstance.
18	Reichborn-Kjennerud, Johnsen (2011)	Norwegian Supreme Audit Institution (SAI)	The case illustrated how the complexity of the governance structure, which emphasized cooperation, became hard to handle within the confines of the performance audit framework. The research problem for this article is whether a performance audit is capable of dealing with such complex interventions.
19	Reichborn-Kjennerud, Vabo (2017)	Norwegian Supreme Audit Institution (SAI)	It is disclosed that perceived usefulness and quality of the report of performance audit initiate changes, but on the other hand, changes do not always mean real changes often are just changes in documentation and do not have any contribution to real activity.
20	Pontones Rosa, Perez Morote (2016)	Spanish Court of Audit and OCEX – external control bodies	It has been proposed to apply an approved template for performance audits, thereby reducing the "audit expectation gap" and the "performance gap".
21	Raudla et al. (2016)	Estonian National Audit Office (NAO)	The study has confirmed that there was no significant impact of performance audits and changes after recommendations were implemented do not always appear in institutions audited.
22	Pierre, de Fine Licht (2017)	SAIs of Australia, New Zealand, Norway and Sweden	The study suggests there is not one way to strike a successful balance between impact and autonomy. Different blends and logics of auditing are reflected in different organisational arrangements.
23	Alwardat, Benamraoui, Rieple (2015)	United Kingdom	<p>Have been revealed differences in expectations and perceptions between the auditors and auditees about the auditors' roles and the performance of the Value for Money audit. Have been established factors:</p> <p>- personal: the Value for Money auditors' competence, skills, experience and knowledge of the public bodies' activities, interpersonal factors;</p> <p>-contextual factors such as the ambiguity of the Value for Money audit process.</p>
24	Reichborn-Kjennerud (2013)	Norwegian Supreme Audit Institution (SAI)	Factors that have already been assessed by other authors were assessed in the context of Norwegian SAI.
25	Hazgui, Triantafillou, Christensen (2022)	Canada and Denmark	The specific type of legitimacy that each of the applied measures helps to develop has been analysed. The tools that play a central role in the process of legitimizing performance auditing, how these tools interact to balance the relevance, independence and apoliticalness of performance auditing.

Source: made by author

Annex 2. Pillars, authors and factors

<i>Pillar</i>	<i>Authors</i>	<i>Factors</i>
Accountability	Furubo (2011) Garseth-Nesbakk, Kuruppu (2018) Garseth-Nesbakk, Kuruppu (2018) Reichborn-Kjennerud, Johnsen (2018)	accountability and learning personal accountability accountability pressure accountability pressure
Context	Garseth-Nesbakk, Kuruppu (2018) Reichborn-Kjennerud, Johnsen (2018) Morin (2008) Funkhouser (2011) Furubo (2011) Furubo (2011) Reichborn-Kjennerud (2014) Weets (2011) Reichborn-Kjennerud, Johnsen (2018) Morin (2008) Weets (2011) Morin (2011) Torres, Yetano, Pina (2016)	context dependency cultural-institutional context environmental context. organisational learning borderline between policy and implementation reliability versus outcome institutional logic place of the activity audited rational instrumental context timeliness of the audit timing of the performance audit oscillation between tradition and modernity. previous traditions
Legitimacy	Pierre, de Fine Licht (2017) Nath, Radiah, Laswad (2020) Weets (2011) Lonsdale,(2008) Morin, Hazgui (2016) Morin, Hazgui (2016) Pierre, de Fine Licht (2017) Hazgui, Triantafillou, Christensen (2022) Reichborn-Kjennerud (2014)	affiliation of PA auditors and auditees to the same public sector legitimacy of different parties auditees' level of commitment balance between SAI independence and greater responsiveness. power of SAI vs auditors' intention to help the involvement of parliament and independence of SAI auditors autonomy of SAI (the dilemma of relationships between auditors and auditees). legitimacy of PA roles of auditors
Political undertone	Desmedt et al. (2017) Desmedt et al. (2017) Funkhouser (2011) Lonsdale,(2008) Morin (2008) Reichborn-Kjennerud, Johnsen (2018) Reichborn-Kjennerud, Johnsen (2018) Reichborn-Kjennerud (2013) Reichborn-Kjennerud (2014) Hazgui, Triantafillou, Christensen (2022)	the will of central authorities political will political responsiveness political overtones parliamentary intervention political pressure closeness to political top control committee and politics the control committees' reaction the quasi-impossible apoliticality of PA
Quality of the performance audit	Desmedt et al. (2017) Desmedt et al. (2017) Raudla et al. (2016) Raudla et al. (2016)	the quality of recommendations (perceived) high quality of the audit report perceived usefulness of PA (the expertise of the audit team the quality of the audit

	Raudla et al. (2016)	the auditees' agreement with the audit criteria and audit conclusions
	Raudla et al. (2016)	the concreteness of the audit recommendations)
	(Reichborn-Kjennerud, 2011)	evidence from performance audit
	Reichborn-Kjennerud, Johnsen (2011)	criteria for evaluation
	Weets (2011)	critical report
	Reichborn-Kjennerud, Johnsen (2018)	critical report
	Reichborn-Kjennerud, Vabo (2017)	perceived quality of the report
		the auditees accept the criteria and conclusions of the SAls
	Reichborn-Kjennerud (2014)	evidence from performance audit
	Vasiliauskienė, Daujotaitė (2019)	topic of the performance audit.
	Weets (2011)	Willingness of auditees to follow up on auditors' recommendations
	Weets (2011)	place of the activity audited and of the recommendations within the priority scale of the audited organization's management
Social interaction	Nath, Radiah, Laswad (2020)	interaction between Auditor General and auditee
	Reichborn-Kjennerud (2014)	argument and the support
	Reichborn-Kjennerud, Johnsen (2011)	conflict of cooperation
	Lonsdale, Bechberger (2011)	dialogic, reflective and inquiry-oriented approach to evaluation and the use of findings') as the best way to lead to learning
	Raudla et al. (2016)	the willingness of the auditors to engage in a dialogue during the audit process
	Alwardat, Benamraoui, Rieple (2015)	interpersonal relations
	Desmedt et al. (2017)	relationships
	Weets (2011)	perception of power relations between auditors and auditees (absence of struggle for power)
	Pierre, de Fine Licht (2017)	mutual trust between the inspector and the inspected
	Weets (2011)	disagreement that existed between auditors and auditees.
	Parker, Jacobs, Schmitz (2021)	Collaboration
	Lonsdale, Bechberger (2011)	participatory,
Stakeholders	Parker, Jacobs, Schmitz (2019)	interests of parliamentarians
	Morin (2008)	media
	Parker, Jacobs, Schmitz (2019)	media
	Reichborn-Kjennerud (2013)	media
	Raudla et al. (2016)	media
	Desmedt et al. (2017)	media
	Reichborn-Kjennerud (2013)	politicians
	Parker, Jacobs, Schmitz (2019)	public
	Funkhouser (2011)	public dialog
	Parker, Jacobs, Schmitz (2021)	media
	Parker, Jacobs, Schmitz (2021)	parliamentarians
	Lonsdale,(2008)	tension with stakeholders
The logic of public administration	Reichborn-Kjennerud, Johnsen (2018)	loyalty of civil servants to bureaucracy
	Torres, Yetano, Pina (2016)	logics/logics of public administration
	Lonsdale,(2008)	too wide a field of activity

The multifunctional activity of PA	(Saliene et al., 2020)	a wide variety of functions
The individual	Alwardat, Benamraoui, Rieple (2015)	expectations gap
	Alwardat, Benamraoui, Rieple (2015)	reasonableness gap
	Parker, Jacobs, Schmitz (2019)	expectations gap
	(Pontones Rosa, Perez Morote, 2016)	audit expectation gap
	Nath, Radiah, Laswad (2020)	perception gap
	Reichborn-Kjennerud (2013)	perception gap
	Alwardat, Benamraoui, Rieple (2015)	vulnerability to criticism
	Garseth-Nesbakk, Kuruppu (2018)	criticism
	Reichborn-Kjennerud, Vabo (2017)	criticism
	Garseth-Nesbakk, Kuruppu (2018)	the engagement of actors in blame game avoidance
	Lonsdale, Bechberger (2011)	the need for a positive self-image
	Parker, Jacobs, Schmitz (2019)	gap between front and backstage (attention to image)
	Lonsdale, Bechberger (2011)	human tendency to maximise rewards while avoiding punishment.
	Weets (2011)	auditor's personal characteristics
	Morin (2008)	the will of the persons belonging to the audited organization
	Garseth-Nesbakk, Kuruppu (2018)	identity
	Morin, Hazgui (2016)	identity of auditors
	Alwardat, Benamraoui, Rieple (2015)	competitiveness of auditors (ability to evaluate social undeniable, intangible and implicit values)
	Alwardat, Benamraoui, Rieple (2015)	roles conflict (role overload conflict, personrole conflict and intersender conflict)
	Garseth-Nesbakk, Kuruppu (2018)	the individual holding the Auditor General position
	Lonsdale, Bechberger (2011)	prior experiences
	Morin, Hazgui (2016)	duality of the role
	Reichborn-Kjennerud (2013)	actors are convinced by the arguments of NOAG
	Weets (2011)	professional competences of auditors

Source: made by author

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