

The Relationship of Auditee and Auditor in Performance Audit: A Literature Review

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ABSTRACT

This research aims to conduct a literature review of the relationship between auditees and auditors in public sector performance audits based on their roles. The literature review includes research from various countries in Europe, Asia, America, Australia, and New Zealand, indexed by Scopus through Scimago Journal & Country Rank. Several studies have found that the relationship is not always good. In a cooperative relationship, the auditor requires the auditee's cooperation but at the same time maintains objectivity. Although collaboration can improve audit results, it endangers and hinders auditor independence. Non-cooperative relationships within certain limits make the auditor take strategic actions to influence and control the auditee. This research has limitations because it generally discusses the relationship between auditees and auditors, and does not specifically use research with certain studies such as legitimacy theory or power frameworks, so this research has weaknesses in the focus of studies regarding the relationship between auditees and auditors.

Keywords: Auditee; Auditor; New Public Management; Performance Audit; Public Sector

INTRODUCTION

This research aims to conduct a literature review on the relationship between auditee and auditor in public sector performance audits (PA). Several studies have examined their relationship in PA based on the interests of the auditee and the role of the auditor. The interests of the auditee include policy-making and accountability enhancement (Irawan, 2014), public service improvement (English & Guthrie, 2000), and organizational performance improvement and development (Reichborn-Kjennerud, 2013). Meanwhile, the role of the auditor is to deliver independent reports and respond to the needs and requirements of stakeholders (Tillema & ter Bogt, 2010), provide feasible recommendations (Reichborn-Kjennerud, 2014; Parker et al., 2019), and enhance professional legitimacy (Hazgui et al., 2022).

PA emerged in the public sector due to New Public Management (NPM) practices, with an emphasis on economy, efficiency, and effectiveness (3Es). This led to changes in the functions, policies, and accountability of auditees towards the public and the erosion of traditional parliamentary oversight of auditee activities and reporting (Nath et al., 2005). In relation to the implementation of NPM, the use of accounting technology has provided benefits for improving public sector performance and accountability, with PA being one of these accounting technologies (Funnell, 2015). PA is an extension of audits related to the implementation of NPM and a response to the emergence of managerial models in public sector governance (Funnell et al., 2016). Additionally, PA is a widely recognized important feature in public administration (Parker et al., 2021). PA is an independent examination of the efficiency and effectiveness of government organizations, operations, or policies, considering economic aspects (INTOSAI, 2019b). The scope of PA includes examining the economy, efficiency, cost-effectiveness, and environmental impact of government activities; procedures for measuring effectiveness, accountability relationships, protection of public assets, and compliance with regulations (Gheorghiu, 2012).

The relationship between auditee and auditor is inherently tied to the nature and objectives of PA, which aims to enhance public sector accountability and the performance of auditee institutions. Auditees expect auditors to add value to their institutions by contributing to the improvement of efficiency and effectiveness in public service programs and more economical allocation of public resources (English et al., 2010). In PA, auditees primarily expect auditors to perform competent performance evaluations, produce fair and balanced audit reports, and provide feasible recommendations (Parker et al., 2019). To meet the expectations and demands of the auditee, a cooperative relationship with the auditor can be beneficial. Auditees can effectively assist auditors by providing relevant information and engaging in open and honest communication. Auditees are also more likely to be open during PA and willing to share relevant information if they believe that the auditor supports their organization's goals and culture (Pierre & de Fine Licht, 2019). Auditee reactions to PA vary widely, with empirical evidence showing that auditees adopt different strategies ranging from cooperative compliance to confrontational defiance (Funnell & Wade, 2012).

On the other hand, from the auditor's perspective, PA plays a crucial role, especially in liberal democracies where auditors function to examine the use and often misuse of auditee power (Hazgui et al., 2022). The interests of auditors are tied to their roles as catalysts for change and sometimes acting as watchdogs, rule enforcers, and management consultants (Morin & Hazgui, 2016). The auditor also serves as an intermediary between the auditee and stakeholders. The dual role of the auditor in PA involves assisting in improving the performance of the auditee's organization while

simultaneously delivering independent audit reports to stakeholders and addressing the expectations and requirements of primary stakeholders, namely the parliament (Tillema & ter Bogt, 2010). This dual role demonstrates a dichotomy where some see auditors as "controllers" merely providing information to stakeholders, while others view them as "catalysts for change" driving improvements in public administration (Morin, 2014). With these varied roles, auditors employ different strategies and tactics related to how they conduct fieldwork and interact with auditees, the nature of the recommendations they produce, and the content of PA reports (Desmedt et al., 2017).

This research conducts a literature review based on several previous studies on the relationship between auditee and auditor in public sector PA. The research begins with an "introduction" to highlight issues surrounding research, the emergence, and the relationship between auditee and auditor based on their roles in PA. The next section provides an overview of the scope of public sector PA. The third section explains the relationship between the auditee and auditor to provide an understanding of their relationship based on their roles in PA. The final section presents the conclusions of this research.

LITERATURE REVIEW

Performance Audit (PA)

PA began to emerge more significantly in the 1970s as a distinct practice in audit offices worldwide, including in Canada, Australia, the United Kingdom, and parts of Western Europe and Scandinavia (Pollitt et al., 1999). However, long before that, this practice started in the United States in the 1920s with the establishment of the General Accounting Office (later becoming the Government Accountability Office), which was tasked with investigating and making recommendations to Congress on savings or greater efficiency in public expenditures. The early 1970s witnessed dramatic changes in the provision of government services to the public but it took 20 years for governments to recognize the need for improvements as a consequence of public sector accountability due to the increasing forms of public sector services. Additionally, the emergence of NPM led to widespread public sector administrative reforms. These reforms placed new emphasis on 'leaner government, better services, and more efficient and effective management of government programs' (Funnell & Wade, 2012), gradually replacing the rule-based and process-oriented routines of the past with more results-based accountability, focusing on identifying desired outcomes, setting performance targets for public services, and measuring the achievement of these targets (Pollitt & Summa, 1996).

Several definitions of PA use the principles of economy, efficiency, and effectiveness as the basis for assessing government performance, which aligns with PA's goal of emphasizing contributions to and improvements in these aspects. As stated by (INTOSAI, 2019b), PA aims to contribute to enhancing economy, efficiency, and effectiveness in the public sector. It also aims to contribute to good governance, accountability, and transparency. PA seeks to provide information, analysis, or new insights and, if necessary, recommendations for improvement (Marisca et al., 2024). The objectives of PA are further explained in (INTOSAI, 2019a) stating that economy involves activities consistent with principles and practices of sound administration and management policies; efficiency in the use of human, financial, and other resources, including the examination of information systems, performance measurement, and monitoring arrangements; and effectiveness of performance in relation to the achievement of audited entity's goals and the actual impact of activities compared to the expected impact (INTOSAI, 2019c).

SAI auditors must choose between result-oriented, issue-oriented, or system-oriented audit approaches or a combination thereof. The audit approach is crucial in determining the audit objectives, audit criteria, and the work performed to gather evidence (INTOSAI, 2019b) then elaborates on the approaches used in PA. First, the system-oriented approach examines the functioning of management systems. Often, principles of good management will assist in assessing efficiency or effectiveness even when there is no clear consensus on an issue or when outcomes or outputs are not clearly defined. Second, the results-oriented approach assesses whether desired outcomes or outputs have been achieved as intended or if programs and services are running as they should. This can be most easily applied when there are clear statements about desired outcomes or outputs (e.g., in laws or strategies decided by responsible parties). Third, the issue-oriented approach examines, verifies, and analyzes the causes of specific problems or deviations from audit criteria. This can be used when there is clear consensus on an issue, even though there may not be clear statements about desired outcomes or outputs. Conclusions and recommendations are primarily based on the process of analyzing and confirming causes rather than comparing audit evidence to audit criteria.

The relationship between auditee and auditor in public sector PA occurs where auditors may consult with auditees in selecting specific topics within PA and consider issues generally concerning the auditee's organization as well as areas with potential risks (Justesen & Skærbæk, 2010). PA demands not only consultation before auditors conduct fieldwork but also ongoing communication with the auditee. Feedback from the auditee can provide insights to the auditor about the audited organization, thereby supporting the formulation of appropriate recommendations and better PA outcomes (Parker et al., 2021). Audit reports are considered beneficial to auditees not only due to their perceptions and expectations of audit quality but also their communication with auditors (Alwardat et al., 2015). The auditee's assessment of the value of PA depends on how much they are consulted and provides input on the selection of audit subjects or areas (Pat Barrett, 2010). The PA relationship is reflected in the audit report, where auditees perceive benefits when their comments are considered in the audit process, when they perceive the report to be of high quality when they can see improvements in systems made after the audit, and when policy areas have been prioritized and the report motivates learning from best practices (Reichborn- Kjennerud, 2013).

The dual role of the auditor also influences the relationship between the auditee and auditor in PA. A close auditee-auditor relationship can make auditors too comfortable with the auditee and result in a decline in the quality of reporting findings (Kells, 2011). Conversely, an aggressive audit style and overly critical reporting of findings can attract attention from other stakeholders and may lead to a blame game (Parker et al., 2021). In a close cooperative relationship, auditors require cooperation from the auditee while maintaining objectivity (Firmanto & Widiarti, 2023). Although cooperation can enhance audit outcomes, it can also jeopardize and hinder auditor independence (Sweeney & Pierce, 2011). Furthermore, auditor experience shows their ability to uncover fraud and errors. However, over time, experience in auditing the auditee can lead auditors to lose objectivity and become more sympathetic towards the auditee, ultimately increasing auditor approval of fraud (Abdillah et al., 2023).

The Role of Auditee and Auditor

In PA, the auditee is generally analyzed as the recipient of the audit and in various ways reacts and adapts to the instruments and assessments they are targeted with. The auditee is considered not to be a participant in the audit activities. However, some studies have found that the auditee plays a prominent and active role in PA. The auditee acts by

becoming an active actor who interacts with auditors during the auditing process of their performance, especially in situations where performance reports are contested, such as in public services (Justesen & Skærbæk, 2010). The roles played by the auditee in different situations are influenced by their perceptions of the benefits of PA, their views on auditor expertise, the materiality of audit findings, and the accuracy and reasonableness of the reports (Alwardat et al., 2015). Auditees also assess the quality of reports and the audit institution as an organization, their experiences with improvements that occur, and the extent to which auditors consider audit reports (Reichborn-Kjennerud, 2014). Auditees also play a role through actions that lead to organizational performance changes. These roles are shaped by the auditee's experiences and realities that guide them in taking action, as well as the interpretations of actors regarding what is beneficial for their organization.

Due to the increasing practice of PA and stakeholders' expectations in managing the public sector, the auditor's paradigm towards PA has shifted from traditional audit practices to value-added auditing. Some researchers have noted that auditors play a role from the approaches used to the findings generated. The auditor's role contributes to enhancing auditee performance by providing support through PA implementation, offering strategic consultations, and participating in auditee organizational committees (Pat Barrett, 2010), rather than merely acting as supervisors or historically limited to assistants and advisors (Morin & Hazgui, 2016). Additionally, the auditor's role is linked to the objectives of PA reports that contribute to improving the operations of the auditee entity and oversight by expecting auditees to make improvements based on detected deviations. Auditors remain committed to the PA goal of obtaining independent information on policy outcomes, accountability for fairness, and equality. Meanwhile, from a broader perspective, auditors have four roles in PA. First, they act as "judges," primarily focusing on the auditee's compliance with the law. Second, they function as "public accountants," emphasizing transparency of information. Third, they play the role of "researchers," focusing on generating knowledge according to scientific standards. Fourth, they act as "management consultants," focusing on contributing to the improvement of the auditee organization (Pollitt et al., 1999). These roles stem from the mandate of auditors in PA to assess whether policies, programs, projects, or public organizations are conducted with regard to economy, efficiency, effectiveness, and good management practices.

Furthermore, criticism of the auditor's role stems from the aspects of independence and relevance to the government. If auditors prioritize independence and maintain a highly critical stance towards the auditee, it can lead to risk aversion, hinder innovation, and even demotivate the auditee who feels unfairly criticized. On the other hand, auditors who are overly focused on relevance, meaning they provide knowledge and recommendations for policy changes that are acceptable to the government, may lose their critical edge (Desmedt et al., 2017). Research in liberal democracies indicates that simultaneously pursuing independence and relevance is highly challenging and may approach a zero-sum game. Conversely, studies in countries known for high levels of trust, such as Denmark and Norway, suggest that both goals can be pursued concurrently and that criticism of auditors does not hinder policy learning (Reichborn-Kjennerud, 2013). The role of auditors in balancing independence and relevance presents a challenge in PA. This is because PA standards are often vague and subject to change, making PA susceptible to contestation from auditees and other stakeholders. This suggests that efforts to achieve independence and relevance simultaneously in PA may indeed pose significant challenges.

The dual role of auditors also influences the relationship between auditee and auditor in PA. A close auditee-auditor relationship can make auditors too comfortable with the auditee, resulting in a decline in the quality of reported findings (Kells, 2011). Conversely, an aggressive audit style and overly critical reporting of findings can attract attention from other stakeholders and may lead to a blame game (Parker et al., 2021). In a cooperative relationship, auditors require collaboration with the auditee while maintaining objectivity. Although cooperation can enhance audit outcomes, it can also jeopardize and impede auditor independence (Sweeney & Pierce, 2011). In addition to cooperation, auditors' experience also enhances their ability to uncover fraud and errors. However, over time, auditing experience with an auditee can erode auditor objectivity and lead them to become more sympathetic towards the auditee, ultimately increasing auditor approval of discrepancies. On the other hand, in a non-cooperative relationship between auditee and auditor, within certain limits, auditors may strategically take actions to influence and control the auditee (Alwardat et al., 2015).

RESEARCH METHOD

This research employs a qualitative descriptive research design with a literature review approach. The literature review focuses on several studies regarding the relationship between auditors and auditees in PA within the public sector. Data collection utilizes the Publish or Perish 8 application, a commonly used tool for searching research articles among researchers. The collected data consists of studies published within the last 5 years, addressing related research issues and focusing on the relationship between auditors and auditees in PA within the public sector. The data analysis emphasizes the research findings to provide broad insights into the auditor and auditee relationship.

RESULTS

The results of the research articles search conducted using the Publish or Perish 8 application, which was subsequently used for the literature review in this research, can be shown in Table 1.

Table 1. Literature Review Findings

Researchers	Research Object (Country)	Findings
Svärdsten (2019)	Sweden	When auditors conduct substantive audits, they do not wish to stand alone on the front stage. Instead, they repeatedly bolster their audit institutions by relying on other authorities such as parliament and the media, and previous audits when disclosing the object, methods, and audit criteria in the PA report.
Pratama (2019)	Indonesia	PAs have not yet significantly impacted performance improvement. There are differing perceptions regarding expectations of the auditor's role and the provision of more solution-oriented recommendations. Significant differences in perception are also evident in auditors' understanding of the auditee's business processes. Other findings include the potential compromise of auditor independence due to the lack of operationalization of the independence concept and considerable pressure from auditees.

Parker et al. (2019)	Australia	Despite discourse among auditors about behind-the-scenes intentions of PAs heavily focused on evaluating program outcomes, publicly issued reports still maintain a strong focus on control. While this seemingly reflects the Auditor General's reluctance to criticize government policies, there are indications of direct and indirect recursive relationships emerging between the Auditor General (AG) and members of parliament, the media, and the public.
Triantafillou (2020)	Denmark	In general, striving for both independence and relevance simultaneously is highly challenging. Specifically, although the Danish SAI actively pursues both objectives, it prioritizes independence over relevance. This priority appears to be the most effective strategy for the Danish SAI to maintain its legitimacy in situations where parliament has limited influence over the government.
Parker et al. (2021)	Australia	Empirical evidence suggests that the rationale of performance auditors gradually moves towards greater engagement with stakeholders while maintaining their prerogative rights in PA. The auditee finds it easier to accept auditor strategies and consultations when the auditor adopts a collaborative approach. Both often employ bridging strategies in situations where they are not aligned with other stakeholders.
Hazgui et al. (2022)	Canada and Denmark	SAI strives to achieve pragmatic, moral, and cognitive legitimacy through professionalization and standardization of both the form and content of PA reports. Engaging in and maintaining a dialogue with the audited government, employing recognized social science methods of triangulation, and emphasizing the "public interest" basis of PA are some of the tools adopted to navigate the "gray zone" between objective, relevant audits, and politically sensitive ones.
Ek Österberg & de Fine Licht (2023)	Sweden	The roles of auditors and auditees not only shift but also blur during audit activities. Empirical practices in public performance demonstrate how the actors involved in audits negotiate a shared understanding of performance.

DISCUSSION

In general, auditors performing PA refer to the dimension of public interest by focusing their communication of PA reports on public interests. This places pressure on auditees, leading to greater accountability and ultimately exerting a greater influence on political and democratic processes. The concept of public interest is an effort by auditors to engage a broader audience, thus dependence on this idea in PA can become a subject of political contestation, with auditees potentially taking political actions in cases of disagreement over PA outcomes. On the other hand, the notion of public interest indicates that auditors and auditees develop a shared understanding of PA and participate together in constructing what constitutes actual performance. Auditees are not passive recipients; instead, they actively apply audit logic and strive to make it meaningful. The main boundary between auditors and auditees is not always clear-cut; they actively participate in the audit process. In the context of jointly constructing the object of PA, auditors, and auditees informally create conditions that strengthen

accountability, supporting the establishment of ethical governance that not only promotes compliance and smooth PA processes but also reduces the risk of discrepancies between performance outcomes and established goals. However, formally, the roles of auditors and auditees may be seen as conflicting with democratic ideals of transparency and objectivity.

PA also involves communication between auditors and auditees with the mutual goal of benefiting both parties in the audit process, ultimately benefiting both parties. Auditors develop various levels of communication and consultation with auditees in an effort to create greater cooperation, enabling auditors to fulfill their accountability obligations through PA and simultaneously triggering productive changes in auditee performance. On the other hand, the auditee wishes to consult through collaboration with auditors by selecting various aspects within the audit process. When they perceive the auditor's PA approach as consultative, facilitating, and offering practical recommendations that can be implemented, they are more likely to accept PA recommendations and appreciate PA as a supportive tool. Auditees may also exhibit resistance if they suspect an error-seeking approach in the PA process and reporting. Auditee resistance in this context manifests as non-cooperation, defensiveness, and opposition. Additionally, the involvement of other stakeholders has its own motives in the relationship between auditors and auditees in PA. Auditors themselves expect greater stakeholder involvement while seeking to maintain their control in PA. This strategy has the potential to benefit from media involvement to reach the public and simultaneously encourage a positive response from auditees. Besides the auditor and auditee relationship from their roles in PA perspective, their relationship can be examined in terms of their perceptions of PA. Differences in perception between auditors and auditees mainly concern the benefits and added value in PA. Auditors view their role as providing limited recommendations as their accountability under the legal mandate, whereas auditees would appreciate it more if auditors could provide technical recommendations and play a direct role in public decision-making.

This relationship does not always run smoothly; auditees' strategies can vary according to their interests in PA. The cooperative approval strategy and confrontational disobedience chosen reflect their desire to influence PA outcomes so that audit findings align more closely with their culture and goals. Auditees' strategies also actively aim to limit auditor disruptions to their performance achievements and deliberate attacks on the auditors' reputation and professionalism. Auditees' confrontational and opposing strategies toward PA trigger responses from auditors determined not to allow auditees to obstruct audits or undermine their authority. Conversely, cooperative agreements are not always conducted honestly; by not meeting all the auditor's expectations in PA, auditees sometimes comply with some recommended advice or merely meet minimum requirements. Auditees' confrontational strategies are rooted in the belief that in PA, they are targets of auditor criticism. They cannot avoid becoming part of the blame game initiated by unfair and damaging auditors during the audit process.

CONCLUSION

The relationship between the auditee and auditor in PA does not always proceed smoothly due to their diverse roles. Auditees actively engage with auditors throughout their audit process. Meanwhile, auditors play a role in enhancing auditee performance by providing strategic consultation, contributing to operational improvements, and simultaneously overseeing to ensure corrections are made based on detected deviations.

The relationship between auditee and auditor in performance auditing is also demonstrated where auditors can consult with auditees in selecting specific topics in the PA and considering topics that generally concern the auditee organization, as well as areas with potential risks. Feedback from auditees can provide insights to auditors about the auditee organization, thereby supporting the formulation of appropriate recommendations and achieving better PA outcomes. In cooperative relationships, auditors require auditee cooperation while maintaining objectivity. Although cooperation can enhance audit outcomes, it may jeopardize and hinder auditor independence. In non-cooperative relationships between auditee and auditor, auditors may strategically take actions to influence and control the auditee within certain limits.

This research has limitations in the literature review on the relationship between auditee and auditor in public sector performance auditing, relying on various studies, thus lacking an in-depth literature focus. Future research is expected to conduct literature reviews specifically focused on performance auditing studies. This focus could include the relationship between the auditee and the auditor from the perspective of legitimacy (Hazgui et al., 2022) and Michael Power's framework on the audit society (Ek Österberg & de Fine Licht, 2023).

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DECLARATION OF CONFLICTING INTERESTS

The authors expressly declare that there is no conflict of interest whatsoever, either directly or indirectly, in the results of this research. This statement emphasizes a high commitment to standards of scientific integrity and transparency in the research process, and ensures the validity and credibility of the results and conclusions expressed in this research.

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