SAIS WORK AGAINST CORRUPTION IN SCANDINAVIAN, SOUTH-EUROPEAN AND AFRICAN COUNTRIES: AN INSTITUTIONAL ANALYSIS

by

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1. Introduction

Corruption, defined as "the abuse of entrusted power for personal gain or for the benefit of a group to which one owes allegiance" (Stapenhurst & Langseth, 1997), has been shown to produce detrimental effects on society, democracy and the economy (Moran, Flanary, & Doig, 1999, Quah, 2001). Whereas it is widely considered a critical issue to be addressed both in developed and developing countries, there is no single measure that alone can curb corruption. Several institutions must work together to fight it (Dye & Stapenhurst, 1998, Borge, 1999). Supreme Audit Institutions (SAIs) are considered to be one of the so called "integrity pillars" of the policy response against corruption (Dye & Stapenhurst, 1998; Borge, 1999; Tackett, 2010; Noussi, 2012). SAIs contribute to the effective management of public spending, ensure transparency in the use of public funds, financial accountability and strengthen the democratic institutions (Blume & Voigt, 2011; Stapenhurst & Titsworth, 2001). Transparency and accountability are important to prevent public sector corruption, while effective auditing helps to reduce misrepresentation and provide assurance for accounts to be trusted (Dye, 2007).

The international pressures towards SAIs having a more active anticorruption role are increasing from institutions such as the World Bank (Dye, 2007), the OECD (OECD, 2002) and the International Organization of Supreme Audit Institutions (INTOSAI) (Borge, 1998). The INTOSAI, in particular, which provides a forum for state auditors, has shown a growing commitment in promoting anti-corruption audit practices in SAIs (Stapenhurst & Langseth, 1997; Dye & Stapenhurst, 1998; Borge, 1999; Stapenhurst & Titsworth, 2006), launching an anticorruption program (IDI, 2016) and publishing, in 2016, a new standard (ISSAI 5700) *Guideline for the Audit of Corruption Prevention.*

This puts SAIs in a peculiar situation, since they are often reluctant to take a comprehensive role in fighting corruption (Kayrak, 2008), and when they do, their efforts seem to be ineffective (Goetz & Jenkins, 2001). In many cases, SAIs appear to limit their role to prevent corruption

through their audits, while seeing corruption detection and investigation as being outside the scope of their activities (Dye, 2007; Kayrak, 2008). They leave the responsibility for the anticorruption work of detection and investigation to administrative, judicial and police authorities (Dye & Stapenhurst, 1998; Dye, 2007). This situation may be related to the lack of a clear mandate for SAIs to take an active role against corruption (IDI, 2017), creating a gap between stakeholder expectations and audit mandates (Dye, 2007). Researchers have warned about the risk of a widening expectation gap in public sector auditing (Kells, 2011) between SAIs' anticorruption activity and stakeholders' views of their role (Dye, 2007). While SAIs may show a growing interest in fighting corruption, their capacity to do so nevertheless remains uncertain, since both their mandate and investigative power are limited (Dye, 2007; Kayrak 2008). Meanwhile, empirical research about the effectiveness of public sector auditing related to corruption is scant, with only a few articles discussing the relationship between SAIs' activities and corruption (Gustavson & Sundström, 2016). Gustavson and Sundström (2016) suggest that having SAIs that are independent, professional, and good at communicating audit results to Parliament and the public is associated with a low degree of public sector corruption. An effective SAI also relies on an effective Parliament (OECD 2002; Smith 2006) and a free and independent media that can publish its audit findings (González-Díaz, García-Fernández, & López-Díaz, 2013).

What we do not know, however, is why individual SAIs do the work they do against corruption and how they perceive this work to be supported or challenged within their environments (Kells, 2011). In other words, we lack an understanding of how SAIs perceive their responsibilities to work against corruption in the context of an unclear mandate and increasing stakeholder expectations and institutional pressures (Dye, 2007). Research on how SAIs work against corruption is now being called for by anticorruption specialists (Evans, 2008). Therefore, this paper aims to explore how SAIs perceive institutional pressures to fight corruption and how those pressures contribute to variations in the work they perform. To do so, in the paper we compare the cases of Scandinavian, South-European and African SAIs. The sources used to collect data are interviews complemented with written material from SAIs of seven different countries (Denmark, Norway, Sweden, Italy, Spain, Uganda and Zambia). The three cases were chosen for their cultural and geographical inter-group diversity and intra-group similarities. The Scandinavian and African countries have national audit offices while the South-European countries have courts of auditors, and the three groups represent countries with low (Scandinavian), medium (South-European) and high (African) levels of corruption (Noussi, 2012; Transparency International, 2018).

The paper contributes to extant SAIs and corruption literature by providing a nuanced view of the possible explanations of the local variations in anti-corruption work of SAIs. In particular, we show how the roles adopted by SAIs in fighting corruption cannot simply be explained by the level of corruption of the specific countries, but rather reflect the ways in which coercive, mimetic and normative pressures combine and interact with the institutional logics guiding the SAIs work.

The remainder of the article is structured as follows. The next section describes previous research on public sector auditing, the fight against corruption and our theoretical framework, drawing on institutional approaches to look at SAIs' work against corruption. The third section describes the method employed, and the fourth section describes the country contexts and institutional settings. The fifth section includes the results of our empirical work, and the sixth section presents an analysis and discussion of the SAIs' work against corruption. In the seventh and final section, we discuss the main conclusions and contributions of the paper.

2. An institutional approach to SAIs' work against corruption

2.1. Isomorphic pressures and SAIs

Many features of contemporary institutions derive from worldwide models constructed and propagated through global cultural and associational processes. These models and the purposes they reflect are highly rationalized, articulated, and often consensual. Worldwide models are norms that define and legitimate agendas for local action, shaping the structures and policies of nation states and other national and local actors (Scott & Christensen, 1995; Meyer, Boli, Thomas, & Ramirez, 1997). In the context of SAIs, INTOSAI is the institution that provides such worldwide models and standards. INTOSAI has assumed considerable levels of legitimacy and power in recent decades, as have other international standard-setting institutions (Humphrey, 2008). After more than 70 years of operations, INTOSAI has gone from issuing non-binding auditing standards, to drawing up the *Framework of Professional Pronouncements* that contains a comprehensive set of International Standards of Supreme Audit Institutions (ISSAIs) and INTOSAI guidance on good governance (INTOSAI GOVs). This framework was approved by all INTOSAI members during INTOSAI's 20th congress held in Johannesburg in 2010. ISSAIs consist of two types of standards: *General Auditing Guidelines on Financial Audit*; and *General Auditing Guidelines on Compliance Audit and Performance Audit*. In addition, INTOSAI GOVs provide principles and pronouncements relating to internal control and accounting. Their purpose is to foster good governance in the public sector.

The INTOSAI framework aims to provide SAIs with permanent access to a common, broad framework of up-to-date auditing standards to add credibility to their auditing, and to improve their professional image (Elmose, 2011). SAIs must use this framework for public sector auditing, and implement it, both nationally and regionally, in accordance with national mandates and legislation (González-Díaz & García-Fernández, 2018). However, although SAIs' work is subject to international regulation, there is often a great deal of adaptation to local expectations, particularly related to performance auditing (Jeppesen et al., 2017). In its *Guideline for the Audit of Corruption Prevention in Government Agencies*, INTOSAI also includes other mechanisms for controlling corruption, such as setting up an organizational unit for corruption prevention, cooperating with anticorruption agencies, conducting risk analyses, and establishing codes of conduct within organizations.

Consequently, a SAI's work in relation to corruption is likely to be affected by a combination of: pressures to follow the norms in society; pressures to follow acknowledged professional practices; and pressure to benchmark against other SAIs. For this reason, we draw on neo-institutional theory (NIT) to study SAIs' work against corruption. Institutional theory is considered appropriate when trying to explain both individual, organizational, administrative and accounting practices (Tolbert & Zucker, 1983; Dacin, Goodstein, & Scott, 2002). Individuals and organizations act according to predetermined, accepted patterns that are considered legitimate by society or other institutional actors. As an example, political support of anticorruption culture affects the efficacy of anticorruption practices (Abdulai, 2009). Neo-institutional theory explains the diffusion of social order by reference to three types of pressures that make an organization isomorphic with its environment: coercive pressure, normative pressure, and mimetic pressure (Scott, 1995).

Coercive pressure is the social pressure to follow existing norms in society. These norms may be informal, or they may be formal, in the form of laws and regulations. Informal coercive pressure includes expectations from the media and the public to address corruption, while formal coercive pressure exists in laws and regulations that bind SAIs to consider corruption in their work. We look both at the informal norms regarding expectations to fight corruption in society, as well as the formal regulations such as the organization of the SAI and its mandate to fight corruption. In countries where a high degree of corruption is politically accepted, the SAI is not likely to be able to focus on corruption without being politically sanctioned. At the same time, the general public may have very high expectations that the SAI will work to fight corruption.

Formal norms are related to the choice of a SAI's organizational model. There are two competing models for SAIs' organization: the audit office model and the court of auditors model (Noussi, 2012). The choice of model has implications for the SAI's power and mandate in the fight against corruption. The audit office model is centered around the auditor-general's responsibility to periodically report to Parliament, which appoints the auditor-general, and to assess the financial statements and the operations of government entities. In the court of auditors model, however, the auditor-general functions as a magistrate charged with a mission to try those who deviate from agreed-upon standards. Audit evidence must be able to stand up in trial, and the SAI's focus will thus be on compliance with laws and regulations, rather than with performance and the 3Es: economy, efficiency and effectiveness. Therefore, the traditional mandate in the latter model provides an added dimension that those SAIs without judicial functions do not have: it allows people who have misused public funds to be put on trial. If the law mandates a SAI to work against corruption, the court model could be effective in fighting corruption. If not, the office model may be more flexible for auditors to be able to address this issue.

Normative pressures stem from professional groups in SAIs. These pressures shape behavior and practices through civil servants' internalized moral beliefs and obligations and/or formalized codification of behavior such as auditing standards. SAIs employ auditors from a breadth of professional backgrounds. Audits on financial statements come from the accountancy profession, which is very homogenous when surveyed on commitments to different value statements, such as independence or commercialism (Carrington, Johansson, Johed, & Öhman, 2013). This indicates a strong degree of professionalization. Auditors trained in the private sector may take this identity with them to the public sector when hired to do public sector financial audits. However, SAIs also often employ auditors from other professional backgrounds, such a lawyers or social scientists, like economists (Jeppesen et al., 2017). Public sector auditors thus have diverse professional backgrounds and standards, which could affect the perception of their role in the fight against corruption. Jeppesen (2018) reports how private sector auditors accept the responsibility in the *International Standards on Auditing* to detect material fraud, but exclude corruption from the definition of fraud, and relegate it to the category of "non-compliance with laws and regulation", which the auditor should understand and discuss with management in order to decide whether it should be reported to appropriate authorities. Public sector auditors, on the other hand, include some types of corruption in the concept of "abuse", which they need to pay attention to when planning the audit. Therefore, the present public sector auditing standards do not have a clear position on an auditor's role in the

detection of corruption. This allows SAIs a great deal of freedom in determining their anticorruption role. Just as auditors guided by the financial auditors' standards are keen to define themselves away from responsibilities involving corruption, we would expect SAIs in which an audit profession is dominant to be less oriented towards fighting corruption. In addition, normative pressure is, also exerted by INTOSAI, which increasingly expects the SAIs to work to fight corruption.

Mimetic pressure relates to imitating the actions of other organizations that appear to be legitimate within their environment. There are two such pressures that can be identified for SAIs. First, there is a mimetic pressure to imitate the lead model for the organizational type of SAI. The audit office model is also known as the Westminster model. In the Scandinavian countries there has been a tendency to imitate the UK National Audit Office, at least in the past (Jeppesen, 2012). Similarly, in the South-European countries, we may expect a tendency to imitate the Cour des Comptes model, since it originates from former regimes in France, Italy and Spain. Finally, in the African countries we may expect to find imitation of the former (British) colonial power's way of organizing a SAI. As argued earlier, with the adopted audit model, the SAI may inherit a particular role in working against corruption. Second, the Scandinavian SAIs are investing heavily in capacity building in SAIs in developing countries, and this may, in theory, lead the SAIs of some developing countries to imitate the perceived role of the Scandinavian SAIs. The obvious risk of mimetic isomorphism is that organizational structures that make sense in one context are uncritically transferred to another context. This occurs where the practices of the SAI in a country with no corruption are uncritically imitated by a SAI in a country with high levels of corruption. Mimetic pressure is also exerted through peer reviews (SAIs collaborating with other SAIs) and through capacity building programs (partly organized by the SAIs themselves through the INTOSAI Development Initiative,[1] but also by organizations like the World Bank). The recent standard ISSAI5700 was set to support SAIs in "preparing and conducting audit anticorruption policies and procedures in government organizations" (INTOSAI, 2016, p. 5),

2.2. Institutional logics and SAIs

One of the core elements of institutional theory is that the way organizations strive to achieve legitimacy by complying with their institutional environment (Dacin et al., 2002).Thornton and Ocasio (1999) argue that institutional theory should not only look at isomorphic behavior but also at the effects of institutional logics both at the macro and micro-organizational level (Thornton & Ocasio, 1999, p. 804). Institutional logics are logics of appropriateness where

social actors are driven by social norms rather than by a logic of consequence. An initiative will be refuted if it does not relate effectively to the way professionals make sense of their world (Reichborn-Kjennerud, 2014). The institutional pressure to introduce anticorruption auditing practices will thus have little effect if the implicit values and norms supporting the status quo are continuously supported.

Institutional logics influence the roles auditors decide to play. Based on extant literature, five roles are available: the judge, the public accountant, the management consultant, the management accountant and the researcher (Reichborn-Kjennerud, 2014). According to Reichborn-Kjennerud (2016), the above roles can be related to three main professional institutional logics: the evaluator logic, the auditor logic and the legal logic. Auditors embrace an evaluator logic when they start out from a research (or audit) question, construct a study design to answer the questions, analyse and discuss collected data and finish by answering the questions and drawing conclusions. The public accountant, management consultant, and management accountant draw on an auditor logic. The auditor logic is based on professional standards, and assesses whether collected data are reported in line with agreed upon principles and codes of practice. Finally, judges and lawyers will apply the legal logic. Their activities are guided by the legal framework, with a limited discretionary leeway.

3. Methodology and approach

This study applies a qualitative design of a collection of case studies. This method is considered appropriate to examine contemporary issues in specific contexts (Benbasat, Goldstein, & Mead, 1987, Eisenhardt, 1989, Styles & Genua, 2008, Yin, 2009, Weerawardena, McDonald, & Mort, 2010). Given the exploratory nature of our research (Cavaye, 1996, Darke, Shanks, & Broadbent, 1998, Rowley, 2002, Yin, 2009, Van Thiel, 2014) and the limited understanding of how SAIs work to fight against corruption (Monteduro, Hinna, & Moi, 2016, Tara, Gherai, Laurentiu, & Matica, 2016), the case study method is considered most suitable. Our study is mainly based on in-depth, semi-structured interviews with managers and senior auditors, as well as on documents, in order to obtain an overview of how SAIs work to fight corruption.

3.1. Cases selection strategy

We selected our cases through purposive sampling of different and similar cases that could illustrate the paper's theoretical interests (Eisenhardt & Graebner, 2007). The cases demonstrate cultural and geographical inter-group diversity and intra-group similarities.

Our cases were selected based on perceived levels of public sector corruption and the organizational structure of the SAIs. Tara et al. (2016) showed that SAIs contribute to improving government efficiency and that they have a significant influence on perceived levels of corruption. These same authors confirmed the results of their predecessors, Blume and Voight (2011), demonstrating that the organizational model also influences government efficiency and perceived levels of corruption. Corruption levels are significantly higher in those countries whose SAI presents an organizational structure based on a judicial or Napoleonic model: in other words, the SAI organized as a Court.

Unlike quantitative studies where researchers can use random sampling, the researcher can make a purposive selection (Van Thiel, 2014, p. 90) to generate information-rich cases in qualitative studies (Patton, 2002). In our study, aimed at investigating the mechanisms employed by Scandinavian, South-European, and African SAIs to fight corruption, the SAIs were deliberately selected considering three criteria: the two mentioned above (perceived level of corruption and organizational model) and the accessibility or availability of information (Rowley, 2002, Amaratunga et al., 2011).

Seven SAIs were selected for the study. The three SAIs from the Scandinavian countries represent strong SAIs (Noussi, 2012), with national audit offices, in a context with little perceived corruption. The South-European SAIs from Spain and Italy are of medium strength (Noussi, 2012), with a court model, in a context with moderate corruption. The two African countries, Uganda and Zambia, have comparatively weak SAIs (Noussi, 2012), with office models, existing in a corrupt environment (Persson, Rothstein, & Teorell, 2013).

3.2. Data gathering and analysis

The main source of data for the three cases was interviews. Data from official documents (informative material published by SAIs and aimed at the general public such as annual reports, official handbooks, and brochures). Newspapers and documents provided by the institutions themselves were also collected and analyzed.

Thirty-two semi-structured interviews (lasting normally from 45 to 90 minutes) were conducted with managers and senior auditors in 2014 and 2015 (see Table 1), allowing a free-flowing conversation (Van Thiel, 2014).

An interview manual was designed, and a protocol was followed to guide the discussion, with questions on how SAIs perceive their role, their way of organizing to fight corruption and factors that may strengthen or weaken SAIs' commitment to fight corruption (Qu & Dumay, 2011; Van Thiel, 2014; Maroun & van Zijl, 2016).

The number of interviews ranged from one to thirteen in each SAI, depending on accessibility, resources, and time available (Rowley, 2002). In the case of Spain and Zambia, the number of informants was higher because the staff was more accessible. Three of the authors were well known by the interviewees because of their research on SAIs.

Interviews were recorded on audio when possible (seven interviewees did not want to be recorded). Notes were also taken during the interviews (Flick, 2009; Kvale, 2008). The transcripts of the interviews and the notes taken were summarized and analyzed, as were the personal interpretations and reflections of the researchers (Momin & Parker, 2013). The information was collated into tables, which helped simplify and systematize data analyses into thematic categories (Maroun & van Zijl, 2016).

[Table 1. in about here]

We also performed an individual descriptions of all SAIs before comparing similarities and differences between the three cases (Crowe et al., 2011).

4. Country contexts

The SAIs analysed in our study vary considerably with regards to institutional and organizational characteristics and resources. Tables 2 and 3 portrait very diverse country contexts both in terms of level of perceived corruption, SAIs' financial and human resources, institutional form, legislative provision, the nature of the audited organizations and functions.

Denmark and Sweden, for instance, despite being in the top position in terms of integrity and anti-corruption, are among the lowest spending countries in their SAIs and with a number of SAIs' employees per 1000 inhabitants at the level of Zambia and Italy. On the contrary in Norway, another well performing country as per corruption index, the SAI has the largest number of employees per inhabitant - twice as many as the Italian and the Danish SAIs and almost three times the Swedish one. The Zambian SAI, which has 355 auditors and a total staff of 528 people, has a similar ratio to Sweden's. The Spanish and Ugandan SAIs are the countries with the lowest number of employees per inhabitant. Expressed in terms of total government spending, however, a somewhat different picture emerges. Uganda is the SAI with the greatest annual budget—relative to total expenditure, while Zambia is near to the level of Denmark. The Norwegian SAI has the next highest budget relative to the country's public expenditure. The opposite is true for the Spanish SAI that spends little relative to the government total

expenditure. There are also noticeable differences among the southern European SAIs. The percentage of the government total expenditure in Italy is almost twice as high as in Spain. The SAIs annual budgets is five times higher in the Italian SAI than in the Spanish SAI, but with a worst performance in terms of corruption index and ranking. See the tables below.

[Table 2. in about here]

[Table 3. in about here]

In the following sub-sections, we will describe in more details the context of the Scandinavian, South-European and African SAIs.

4.1. The Scandinavian SAIs

The Danish, Norwegian and Swedish SAIs are all organized as Offices of the Auditor General. Their Auditor General is appointed by the Parliament for a period of four to seven years. The Scandinavian SAIs audit mainly State expenditure. Denmark, Sweden and Norway are all top ranked in the world with least corruption in the Transparency International corruption index 2018, ranking respectively 1st, 3rd and 7th out of 180 countries and with corruption scores well above 80/100.

Before 2003, the Swedish SAI was an evaluative institution of the government. This may influence the way it interprets its role. The Swedish SAI is more inclined to use an evaluator logic when auditing (Bringselius, 2013). This entails taking on a researcher role using methods from the social sciences (Reichborn-Kjennerud, 2014). The Danish SAI identifies primarily with an auditor logic in the way it is performing its tasks. In its performance audits it takes on the role as “management accountant” checking the internal control system, testing controls if possible (Reichborn-Kjennerud, 2014). The Norwegian SAI balances between an evaluator and an auditor logic in its performance audits. It both checks internal control systems, but it also aims to investigate the outcome of the use of state expenditure (Reichborn-Kjennerud, 2013, 2014, Jantz, Reichborn-Kjennerud, & Vrangbaek, 2015). The professions working in the Scandinavian SAIs are mainly financial auditors and university graduates with diverse social science backgrounds (Jeppesen et al., 2017).

4.2. The South-European SAIs

In both Italy and Spain, the SAI is referred to as a Tribunal. It can audit both state and local expenditure. In Spain, the auditor-general is appointed by the Parliament. The Tribunal proposes the auditor-general, who is then ratified by the King. In Italy, the government chooses among existing magistrates to propose the auditor-general, who is appointed by the President of the Republic. The Auditor-General holds his/her position until retirement. By INTOSAI standards, in light of the appointment process, the independence of the Italian SAI may be considered questionable. However, the fact that the president holds a permanent and independent position from the government is seen as contributing to safeguarding the SAI's independence. The Spanish SAI reports to Parliament, decides its own audits and proposes its own budget and staff numbers to the parliament. The 12 board members are elected by the Parliament, based on political majorities. This may inhibit its independence in practice, despite its formal independence (Vila, 2014).

The South-European countries are in an intermediate position in terms of their perception of corruption. In the 2018 corruption perception index by Transparency International, Spain ranked 41 out of 180 countries. Spain ranks relatively well. It is close to the top fifth of countries with the lowest levels of corruption. Italy has recently improved in almost all international rankings of corruption. In Transparency International's 2018 corruption perception index, Italy ranked 53 out of 180 countries. However, the number of judicial convictions and sentences for corruption decreased between 1996 and 2006, which may indicate either an improvement, or possible difficulty in detecting corruption.

The South-European SAIs are organized according to the Napoleonic system, which is a judicial system based on legal trials and compliance with laws and regulations. The South-European SAIs mainly employ magistrates and lawyers, due to their status as courts (tribunals). The South-European SAIs, therefore, do not conduct extensive performance audits, since their work must follow the legal framework. This means that the auditors' focus is limited to issues of compliance with accounting laws, instead of issues of effectiveness and combatting corrupt activity in the public sector. In both Spain and Italy, the legal logic tends to dominate magistrates' audit work that is organized according to the legal framework and overall mandates.

4.3. The African SAIs

Like the Scandinavian SAIs, the African SAIs in this study are organized along the Westminster model. However, in the African countries, the Auditor General is appointed by the president and holds his/her position until retirement. Based on the INTOSAI standards, therefore, the

African SAIs could be criticized for having a hampered independence. Zambia is considered corrupt, according to Transparency International's 2018 analysis, in which it ranks 105 out of the 180 countries in the study. Uganda ranks 149 out of 190 and is thus considered even more corrupt than Zambia. In Zambia and Uganda SAIs can audit both state and local expenditure.

In African countries SAIs often lack the independence, resources and technical skills to carry out the rigorous high-quality audit needed (Wang & Rakner, 2005). In addition, they are embedded in countries with questionable democratic systems (Wang & Rakner, 2005). The legal systems and the Parliaments are weak and lack sufficient independence to hold the government and the ruling party to account (Chipenzi et al., 2011). Wang and Rakner (2005) showed how SAIs from Uganda and sub-Saharan countries have a lack of human capacity and technology with limited expertise and skills to carry out adequate performance audits. However, the SAIs in Zambia and Uganda are considered relatively well functioning SAIs despite their structural and organizational weaknesses particularly in terms of competences and technical supports. They are populated by auditors and this motivate the presence of an auditor logic in the way SAIs organize their work, following professional norms and standards.

Both in Zambia and Uganda, the SAIs are organized as offices and are focused primarily on financial and compliance audits, but they also conduct forensic, IT, and performance audits. The Office of Auditor General Zambia is well respected within the Government of Zambia and the region. Its reports are used as the basis of Parliamentary proceedings and criminal investigations by organizations such as the Anti-Corruption Commission, Drug Enforcement Commission, and the police. The Ugandan SAI mainly employs lawyers, auditors and IT-experts, while the Zambian SAI has hired mostly financial auditors with accounting certifications and training.

5. The work against corruption

5.1. The Scandinavian SAIs

In the Danish SAI there is no individual or organizational unit in charge of combatting corruption. The Danish SAI is historically influenced by the financial auditor profession including their stance that corruption is not within the scope of auditors to deal with (Reichborn-Kjennerud, 2014). As the director-general in the Danish financial auditor department states:

> Suspecting corruption is outside of an auditor's line of thinking. We focus on internal control and manipulation of accounts at best. It's in our culture.

The Danish SAI does not have employees responsible for these tasks, neither does it consider that combatting corruption is within its scope. The same director-general said:

> The audit isn't focused on it. … Our role … is to secure that the state financial accounts are correct.

The logic behind this (non-)work against corruption in Denmark cannot fairly be explained in terms of coercive or mimetic pressures. Rather, normative isomorphic pressures shape the choice to not actively pursue work against corruption in Denmark. This is due to the Danish SAI's strong affiliation with the financial audit profession, a profession that famously avoids fighting corruption (Jeppesen, 2018).

Different from Denmark, in Norway, the Parliament is specific about expectations of how the SAI should work, as evidenced in the organization and resourcing of the SAI.

> The Parliament signaled, even before the 2004 law was decided, that the Norwegian SAI was expected to do more to combat corruption.

The work against corruption in Norway is thus primarily the result of coercive pressures compelled by legal reforms in 2004:

> The year [before] the 2004 law was sent to Parliament, the Group of States Against Corruption interviewed us. They pointed to the fact that, in many countries, SAIs collaborate with other organizations to fight corruption. We integrated that into §9 of the law.
>
> Fighting corruption was also prioritized through the Scandinavian collaboration. After that we organized the work against corruption with 2.5 positions.

The 2004 law §9 specifies that the Norwegian SAI should contribute to preventing and uncovering corruption.[2] This makes it mandatory by law for auditors to look for corruption.

The Swedish SAI investigates cases when it suspects corruption, or when suspicions of corruption are reported to it – up to, but not beyond the point where the police or a public prosecutor would be expected to start an investigation. The Swedish SAI has dedicated employees working actively on this task, as the following quote suggests:

> In our investigations, we aim to do what we can to support a possible future investigation by prosecutors and the police.

This means that the Swedish SAI does more than what is usually the case for audit offices around the world, yet it does so from a supportive role and as a means of streamlining reports to government authorities. The Swedish SAI discards the forensic investigation model, which they believe competes too much with, and potentially could get in the way of other corruption-fighting agencies such as the police. As our informant argued:

> We must be careful so we don't jeopardize a future prosecution by destroying information.

Instead, the Swedish SAI has chosen a third in-between model allowed by ISSAI 1240, in which the auditor investigates suspicions of crime not as the police would, but judging whether this is a case the police and prosecutors would be interested in, hence functioning as a filter. It assesses

whether suspicions could be reported, or whether authorities should investigate these suspicions. The Swedish SAI has two dedicated case handlers that follow up on suspicions of corruption. They work closely together with the police and coordinate their activities. As expressed by the experts interviewed at the Swedish SAI:

> When a person becomes a suspect of the police, we stay well away from that person.

This approach is mirrored in the methodologies employed:

> We keep strictly to normal audit methods. We, for instance, do not interrogate people.

The institutional pressures forming the logic behind the Swedish SAI's work against corruption can hence be described as a mix of normative pressures. Although, difficult to quantify, the work described above can easily be placed within the long tradition of public sector institutions (described in an earlier section), where the role of the SAI is to support other government activities. Although the Swedish SAI employs many financial auditors, it also employs others with a more traditional public sector background. This qualifies the SAI's work against corruption and also counterbalances a 'pure' financial audit identification, as found in Denmark. Hence, although the respondent directly cites adherence to ISSAI 1240, this does not indicate a strong coercive pressure, but rather as a way to justify what they do, to appear rational (DiMaggio & Powell, 1983) in the context of INTOSAI as an expression of "worldwide cultural rationalization" (Meyer & Bromley, 2013 p. 366).

5.2. The South-European SAIs

The South-European SAIs' mandates are influenced by the fact that they are courts, mainly populated by magistrates and lawyers (the Spanish SAI employing also auditors). Since they are courts, the normative pressure comes from the legal profession and their way of thinking. They have a jurisdictional function and are independent from the Parliament. This can be a strength, as they can sanction directly, but also a weakness because they end up using political accountability mechanisms involving the Parliament to a lesser extent. All their assessments must be based on laws and give them narrower leeway in what they can focus on in their audits. As one Spanish informant expressed when explaining how the legal framework inhibits what they can do:

> For instance, when auditing job training, we should check whether the courses are actually carried through or not (instead of only looking at accounts). What we need is to focus on how public funds are managed (through performance audit).
>
> Any opinion on the reason for irregularities, be it corruption, is outside of the Tribunal's jurisdiction

This is also the case for Italy, where the Court of Auditors can prosecute corruption only if there is an infringement of the law, and this infringement causes damage to public finances. The Court of Auditors has the constitutional and statutory duty to pursue cases in which there is an improper use of public funds. In that case the court can fine, but it will have to be able to quantify the damages to do this. If a procurement contract was signed because of a bribe, the magistrates still need to demonstrate that the public administration involved would have paid less without the bribe:

> How can I quantify the damage caused by bribery? Sometimes we have convicted persons, whose illegal activities are not quantifiable understood as damage to public finances.

The Italian SAI is not by statute oriented to the task of fighting corruption. As the Italian informant expressed it:

> The court does not have an explicit objective, nor dedicated personnel to fight corruption.

The organization of the SAIs as courts of auditors makes them more immune to worldwide rationalization influenced by the INTOSAI. The court's documents cite INTOSAI's Lima Agreement when referring to the court's role to fight corruption demonstrating that there is still peer pressure and a wish to do more against corruption. This challenges the traditional role of the magistrates and lawyers, which is limited to ensure laws are upheld in court cases. A Spanish auditor explains how they try to handle this situation through dissemination:

> The Tribunal is stepping up its efforts to disseminate its reports. This helps to put pressure on managers.

And it contributes to prevention:

> The Tribunal benefits from the media being interested in its work. The fact that it reports on the Tribunal's work is useful for prevention.
>
> Recurring audits contribute to prevention. For every audit, the Tribunal checks whether or not recommendations have been followed up on.

However, the South-European SAIs do not want to be too visible. As expressed by one of our informants in the Spanish SAI:

> The Tribunal doesn't hold press conferences even though it would be useful if […] journalists could ask for the results of audits, at least for major reports like the General State Financial Accounts.

And

> A major dissemination job is needed. We need to appear in the media and explain what the Tribunal de Cuentas is all about and change the jargon into a language that people can understand. We could have explained what the tribunal's purpose I betters. Communication has been awful.

The Italian Court of Audit still seems to have a similar challenge with Court's reports being underutilized and underreported. The information seldom reaches the wider public. Our informant puts it this way:

> Our inspection reports are not considered or even read by the stakeholders (…) there is the need to improve the communication of our findings and results, suggestions.

As the quotes illustrate, auditors wish to expand the work against corruption beyond the court, by seeking influence and impact via media strategies.

The South-European SAIs also face other pressures to do more to fight corruption, from recent corruption scandals. Coercive pressure from the public may cause conflicting logics where pressure to uphold the letter of the law and nothing more comes into conflict with the public's requests of "doing the right thing". In the Italian case, the pressure to fight corruption was strengthened in 2012 with the approval of Law N° 190. As explained by our informant:

> Before 2012, the Court was not focusing on corruption, but on the correct use of national and European funding […] Nowadays, the Court is considered a pillar of the integrity system against corruption.

The regulatory framework, together with the creation of the Anticorruption Agency (ANAC) (Law 190/2012) is making pressures to increase the legitimation of the Italian Court. The ANAC has, nevertheless, only preventive functions and administrative power. It cannot convict. That is a statutory role of the judicial power. If the ANAC detects evidence of corruption or other criminal activities, it has to hand over the evidence to the judiciary power. According to our informant, ANAC is perceived primarily a symbolic act:

> The role of the anticorruption agency is unclear. To be honest it was founded to reassure the public and the international institutions that steps were taken to fight corruption in Italy.

In the case of Spain, despite the lack of a clear mandate to anticorruption activities, the interviews bring to light the Tribunal need to show that it is actually fighting corruption, even though it is outside of its formal responsibility because of large corruption scandals. According to the OECD Public Governance Reviews (OECD, 2014), Spain is a "low trust country". The loss of confidence by the general public in central government is not solely due to the failing economy which led to an increase in unemployment and public sector cutbacks. Spanish public opinion considers the political situation to be bad and, according to data from the Centre for Social Research Survey (CIS, 2015), corruption is regarded as the second major problem after unemployment. Corruption cases have involved both elected politicians at every level of government and representatives in the main political parties. A recent peer review of the Spanish SAI nevertheless concluded that the Tribunal should do more against corruption (Portuguese Court of Auditors & European Court of Auditors, 2015). Also following this peer-review, the Spanish auditors consider that they could fight corruption more effectively with certain amendments to the law. This would represent a broadening of their mandate. As they say:

> With some changes to the Act of the Spanish Court of Audit, for example concerning the collaboration between institutions such as the Bank of Spain, the social security department, suppliers and the Tax Office, the Court could fight corruption more effectively.

Informants from the Spanish SAI feel the need for more employees with specific responsibilities related to the prevention and detection of corruption. This would be particularly relevant concerning valuation of land sales. As one of our interviewees put it:

> We could use another prosecutor. We need someone with competence in doing valuations and appraisals because local government is financed from land sales.

The ways in which the South-European courts of auditors conduct their work is a result of their traditional court organization. The fight against corruption is dictated, or better limited, by the laws the SAIs not only have to follow but also uphold and is further informed by the legal professional logics disseminated in the organizations. Informal coercive pressures through the media can nevertheless move SAIs to prioritize the work against corruption.

5.3. The African SAIs

In the African SAIs work against corruption can be described as institution building (UN, 2015). Fighting corruption is not only about upholding the law, but about bringing about change in society. In Uganda, corruption scandals are a major driver to fight corruption. Our informant gave us an example of a scandal where funds disappeared from a pension fund. As he expressed it:

> The reason why we started the forensic unit was because we responded to scandals. A lot of money has been lost in the government.

The Ugandan SAI sees the media as its ally in this fight, as the political leadership and the Parliament are often corrupt. The pervasiveness of corruption does not mean it is a preferred logic of doing business. Rather, corruption is often understood as a result of low-quality government (Rothstein, 2011).

It is not surprising, then, that in Zambia, one of the main allies of the Office of the Auditor General is the media. Still, members of the Public Accounts Committee in Parliament noted that the news media gives only limited exposure to the findings of the auditor-general's reports, because the media companies only want headlines that sell newspapers. In Uganda, which has a weak Parliament, the SAI describes the media as their main ally. Members of the Public Accounts Committee of the Zambian Parliament and the auditor-general also said that the media were key allies in their fight against corruption. Informal coercive pressures are therefore in place in both Uganda and Zambia.

In the interviews, respondents from the Zambian SAI talked about INTOSAI as a source of standards/norms. This indicates that mimetic pressures are primarily from world models and standards, which may explain why the African SAIs have built up forensic units – in the Ugandan SAI, this includes as many as 50 employees. If SAIs suspect corruption, they are, as in Sweden, supposed to hand the case over to bodies with mandates to investigate and prosecute. Being former British colonies, Uganda and Zambia have both adopted the Westminster model of how to organize a SAI. This mimetic pressure has steered the African SAIs away from the court model, thus making them similar to the Scandinavian SAIs. Scandinavian SAIs' also have extensive programs of so-called capacity building, which have provided the African SAIs with strong incentives to adapt aspects of audit work considered desirable by the Scandinavian SAIs. The handover of issues to investigatory and prosecuting bodies often lead to coordination issues. As expressed by our Ugandan informant:

> If the SAI investigates corruption, it is important that the other players also move fast so the case is prosecuted in court. They should deal with it in reasonable time.

In Zambia, the auditors get involved when they see evidence of corruption, in the process of their auditing, or when they are asked to investigate possible cases of corruption from the ministries themselves, whistleblowers, or donors who suspect corruption is taking place. After evidence of corruption has been uncovered and recorded, it is taken up by other agencies that have prosecutorial power, such as the Anti-Corruption Commission, the Drug Enforcement Commission and the police. These agencies rely on the auditor-general's reports as the basis of their investigations. Members of the Zambian SAI as well as Transparency International Zambia talked about the recurring challenges of coordination between the SAI and the Anti-Corruption Commission (ACC). They described cases that, in spite of overwhelming evidence, were not prosecuted. As exemplified by the quote below, the auditor-general has been harsh in her criticisms when speaking to the news media about these types of challenges.

> In most cases, like the letters that ACC has been sending us of late, they say we are not able to prosecute this case anymore because the documents are all missing. Now we wonder; how did they go missing if we gave them a whole file, a whole lot of those documents, for them to use?
>
> We provide them with evidence but you will find that the matter will take years for them to prosecute.

This is yet another example of how the overall quality of government affects the level of corruption, and by extension the SAI's ability to combat it.

The African SAIs recruit mainly from financial audit but. Unlike Denmark, this does not mean that they exclude corruption from their job description. This is probably because of the difference in the general level of corruption between Africa and Scandinavia. If corruption is sufficiently pervasive, this is something that cannot be ignored.

6. Discussion

The different SAIs we have investigated are more or less dedicated to fighting corruption and more or less limited by their environment to prioritize this work. Their attitude towards the work in combating corruption will be analysed through the lenses of the institutional theory adopted.

6.1. Mimetic pressures to fight corruption

The expectation that African SAIs imitate the Scandinavian SAIs in the way they organize to fight corruption is not obvious in our data. Although similarities in form (e.g. the Westminster model) exist, from the interviews, it seems that the African SAIs are more active fighting corruption than the Scandinavian ones. This is not surprising considering Uganda and Zambia are the two countries with the highest level of corruption. Apparently these SAIs are not backing out from addressing corruption because of pressure from a corrupt environment. The African SAIs face conflicting institutional logics. The politicians want them to turn the blind eye to corruption, whereas the public and international organizations such as INTOSAI expects them to audit against it. So, a natural outcome is to tip the news media and use press revelations of corruption as an excuse to audit. The question is nevertheless whether their efforts to curb corruption would be accepted if they were highly effective in their pursuits. In corrupt countries placed in the bottom of transparency Internationals annual index, corruption is a norm throughout society. This will incline all institutions to be corrupt. If they still were able to fight corruption effectively, this would be a good example of how norms in society can be changed through organisation and institution building (cf. Rothstein, 2011, UN, 2015). As our data is based on interviews and official documents, this study cannot reveal whether the African SAIs' efforts to fight corruption are symbolic to satisfy donors or if they actually address the problem of corruption effectively. Challenges in the coordination with other agencies, such as anti-corruption agencies and prosecutors, (an area where we do see some similarities between at least one Scandinavian country—Sweden—and the African countries) will also likely influence the efficiency of the SAIs anti-corruption efforts.

The Spanish Tribunal faces some mimetic pressures. In 2014, this institution underwent a voluntary peer review, which addressed independence, transparency and governance, as well as other more specific issues related to its mandate. This peer review also seeked to improve its credibility with stakeholders. The review was led by the European Court of Auditors together

with the Portuguese Court of Auditors, both chosen by the Spanish Tribunal for their expertise, experience, and good practices in the areas to be evaluated. The peer review recommended the Tribunal to develop a communication strategy. This may also explain why the auditors working in the Spanish Court seem more oriented to the fight against corruption.

6.2. Coercive pressures to fight corruption

Surprisingly SAIs in more corrupt environments do not automatically address corruption more, because, then we should find the South-European SAIs being more active than the Scandinavian SAIs, but less active than the African SAIs (which we do not). Hence, clearly, the level of corruption is, in itself, not enough to explain the SAIs' work against corruption. Coercive pressures through the SAIs' legal framework may explain why the South-European SAIs are the least effective in making an effort to fight corruption. The South-European SAIs cannot do much work against corruption even if they wanted to (which we have indications in the interviews that they do). The legal institutional framework effectively hinders any such attempts. The Corte dei Conti and the Tribunal de Cuentas are, as their names imply, courts. This means that their audits follow a legal logic that guides these SAIs toward focusing on compliance and financial audit. Therefore, performance audits are not being performed and work against corruption is only undertaken when it is found that a law has been violated. This means that any work against corruption is reactive rather than proactive. Proactive action is prohibited by the fact that all assessments must be based on laws. The legal logic, determined by the legal institutional framework in the South-European countries is what most clearly distinguishes them from the other SAI's in the study, which are constituted after the Westminster office model, in contrast to the Napoleonic court model in the South-European countries.

The Spanish Tribunal de Cuentas faces others coercive pressures with respect to its Italian counterpart. In the Spanish Tribunal there is nevertheless, since 2013, some coercive pressure through the Transparency Act to better disseminate the Tribunal's work. Besides, the 2014 peer review of the Spanish Tribunal together with a strong media pressure increased the expectations for a more active role against corruption. This may also explain why the auditors working in the Spanish Tribunal consider anticorruption more as a part of their audit practice. In the case of Italy, in 2012, the government passed a new anticorruption law and established the ANAC, but this organization only provides administrative regulations and guidelines. The new anticorruption Law and the existence of the ANAC may be considered forms of coercive

pressure upon the Italian court, but this seems not to have much influence on the work against corruption.

Informal coercive pressures coming from the media and the public at large emerged as a relevant factor influencing the SAIs' work. Expectations to fight corruption from the African media and the public may explain why they put more effort into the task, through for example organizing forensic units. Informal coercive pressures can therefore be found in the African SAIs, where the legal framework tend to be weak. The same applied, to a lesser extent, in the case of Spain where the recent scandal pressured the SAI to take a more active role. The Scandinavian countries that have the best scores on Transparency Internationals' Corruption index apply the more flexible evaluator logic in their performance audits. They do not face equally strong expectations from the media and the public to prioritize anti-corruption work. Within the investigated SAIs, the only example of formal coercive pressure is represented by Norway. The Norwegian SAI, in fact, faces coercive pressures as the law obliges the auditors to look for cases of corruption. This imply a formal role attributed by law against corruption.

6.3. Normative pressures to fight corruption

Normative pressure seems to play out in our data mainly through mechanisms of professional institutional logics. The Danish SAI —similar to the South-European SAIs—does not do any work against corruption, although the cultural and institutional framework is very similar to the other Scandinavian SAIs. There seems to be no coercive and mimetic pressure on the Danish SAI. The institutional logic rather seems to be normative pressure: the SAI is part of the external auditing profession and is therefore not auditing against corruption. In Norway and Sweden, corruption was taken seriously and special anti-corruption units were formed. The interviews with auditors working in the Norwegian and Swedish SAI also reflect the importance attributed to work against corruption. This is not so, however, in Denmark where the auditors distance themselves from work against corruption, arguing that this line of work is beyond their professional responsibilities. Different from Norwegian and Swedish auditors, the Danish auditors more closely identify themselves as financial auditors with the auditor logic (Jantz et al., 2015). And similar to how private sector financial auditors are reluctant to accept the responsibility to report suspicion of crime (Larsson, 2005), the Danish auditors do not see it as their responsibility to work against corruption. There is nevertheless a clear division of responsibilities between the audit institutions and the prosecutorial and law-enforcement institutions. This is perhaps most clearly pronounced by the respondents in the Swedish SAI

who stress the importance of adhering closely to standard audit methods and not stepping over the line where the audit work could interfere with police work.

The external normative pressure exerted by INTOSAI and from other standard setter institutions appeared to be relevant, and of most help, in the case of African SAIs as the INTOSAI represented a source of legitimation as well as of skills and knowledge. In the African SAIs, the professional logic does not seem to limit their work against corruption. However, one important hindrance to their work is other actors' failing to follow up on the SAIs investigations. As illustrated above, this can lead to cooperation difficulties.

In the Italian and Spanish case, the INTOSAI nevertheless also has effect. In many of the Court documents the INTOSAI principles is cited to argue for the Courts' role to fight corruption. However, the professional and legal environment counterbalances this. The legal logics of the South-European SAIs is reflected in the professions that the SAIs employ (e.g. magistrates and lawyers). Only the national legal framework can affect the practices, and the INTOSAI standards do not have any legal and professional binding in this contexts. This partly explain why Scandinavian and African SAIs are freer in fighting against corruption than the Spanish and Italian SAIs.

6.4. Summing up

Table 4 below sums up what appears to influence the SAIs' work against corruption.

[Table 4 in about here]

The SAIs in which the auditor logic is dominant seem to be less oriented towards fighting corruption, unless there are diverse institutional pressures at place. In the case of African SAIs, despite the presence of an auditor logic, the presence of coercive, normative and mimetic isomorphic behavior provides an explanation for their fight against corruption. In both Uganda and Zambia the situation seems is helped by the coercive pressures from the media and the general public. The African SAIs are, from a normative perspective, much influenced by the INTOSAI's standards.

The legal logic in the Court's magistrates prevent them from fighting corruption and there is little pressure to counterbalance this. In the case of Spain, the peer-review moved the SAI to be more active in its role to fight corruption. The 2012 anticorruption Law in Italy, was meant to help the corruption work, but has had little impact. Instead the SAI has been influenced by normative pressures from INTOSAI's Lima Agreement. There are strong normative pressures

from professional groups particularly in Italy and Denmark, to not engage in the fight against corruption.

The Norwegian and Swedish SAIs seem to be in an intermediate position where they negotiate diverging institutional pressures. In the Norwegian case, there was coercive pressure from a law, while in the Swedish SAI is influenced by INTOSAI standards. In these two cases, the presence a strong evaluator logic also helps explain why they are more oriented to fight corruption.

7. Conclusions

In this paper, we have undertaken an analysis of how variations in work against corruption by SAIs can be understood through coercive, normative and mimetic pressures. We performed this study with the observed tension between a reluctance of SAIs to get involved in the fight against corruption and a simultaneous acceptance of an expectation of them to act on these matters (Dye, & Stapenhurst 1998; Kayrak 2008). How this tension plays out in and among those charged with performing audit work against corruption is largely unexplored by previous research, which makes the contributions of this study two-fold.

Firstly, the empirical descriptions of the work performed by SAIs in the seven countries explored in this study add a nuance not found in the more structured previous research on public sector corruption and audit work. The variety of conceptions of their roles and responsibilities, their strategies, the support and challenges described by our targeted sample of respondents paints a picture of considerable local variation to the world model provided by INTOSAI. At the same time, the picture painted affirms the influence of the world model (Meyer et al. 1997; Scott and Christensen 1995) which is constantly being referred to – as in the wishes of the South-European auditors or the reference made to the ISSAIs by the Swedish auditors.

Secondly, we demonstrate how institutional pressures contribute to the variation in the empirical picture. By comparing three cases—Scandinavian, South-European and African SAIs—we illustrate that the difference in the work performed against corruption by SAIs is not (only) related to the level of corruption in the country at hand. Instead we found that differences in the work SAIs perform against corruption can be better understood through analyses of the professional identities and legal framework observed in the three cases.

The relatively limited work against corruption performed by many SAIs can thus be explained in one of the two following ways (or a combination of them). First, if the logic of the auditors working at the SAI is similar or the same as that of professional private sector financial

auditors, as illustrated by the Danish SAI, auditors tend to see corruption as outside the scope of their work. In other SAIs, auditors may not perceive this scope limitation, but they still may not do much or any work against corruption for other reasons. This second reason is caused by the SAIs legal framework. In the South-European countries, this legal framework is expressly manifested in them being courts rather than offices and we here see examples, such as in Spain, of auditors wanting to do more but are prohibited by this framework.

There are several implications to be drawn from these findings. The first, and perhaps most obvious, is that there is no single factor that can be used to explain why SAIs do (or do not) pursue a particular strategy in their work against corruption. It must be acknowledged that the study of audit work against corruption is at an early stage. More work, quantitative as well as qualitative, is needed to substantiate and bring nuance to our understanding how institutional pressures contribute to the variation in the work performed by SAIs against corruption. The influence of INTOSAI still appears to be limited, and it needs an increased institutional recognition if it is to effectively harmonize the ways in which SAIs worldwide act against corruption.

Notes

[1] https://www.idi.no/en/

[2] https://lovdata.no/dokument/NL/lov/2004-05-07-21#KAPITTEL_2

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Table 1. Interviews Conducted in the SAIs

Country	Interviewees
Denmark	The leader in charge of auditing the ministry of foreign affairs
Italy	Interview with a Magistrate of the Court of Auditors
Norway	Group interview with one Director General from a financial audit department, one performance auditor and one investigator
Spain	11 interviews (in the presidency, audit and judicial departments, political party section and public prosecutor's office)
Sweden	Two senior auditors charged with the investigation of a corruption and fraud case in the Swedish SAI
Uganda	Interview with the director responsible for forensic audit, accountant by training, that has been working at the audit office for 20 years
Zambia	Interviews with 13 organization members (including the Auditor General, Deputy Auditors General, department directors, managers, and auditors) as well as experts outside the organization and three members of the Public Accounts Committee of Parliament

Table 2. Countries' data and SAI's financial and human resources

	Data about countries [a]				Data about SAIs				
	Pop. (mil.)	General government total exp. (€M)	Transparency International corruption Score (2018)	Transparency International ranking (2018)	Annual Budget	%Budget/ Gov't spending	Number of staff	Type of staff	N° staff per '000 pop.
Denmark	5.6	146,744.9	88/100	1/180	27.2 million € (202.9 million DKK)	0.0185%	253	University graduates in auditing, political science/ public administration and business economics	0.045
Norway	5.1	172,460.0	84/100	7/180	59.9 million € (542 million NOK)	0.0347%	466	University graduates (Diverse social science background)	0.090
Sweden	9.7	221,234.4	85/100	3/180	35.99 million € (340.8 million SEK)	0.0162%	332	University graduates (Diverse social science background)	0.034
Italy	59.9	825,502.0	52/100	53/180	323.8 million €	0.0392%	2524[a]	Magistrates and auditors	0.042
Spain	46.5	465,424.0	58/100	41/180	61.9 million €	0.0133%	752	Lawyers and auditors	0.016
Uganda	38.0	3,987.8	26/100	149/180	16.9 million €[b] (UGX 57.098Bn)	0.423%	472[b]	Auditors, lawyers and IT-experts	0.012
Zambia	15.0	5,193.5	35/100	105/180	9.3 million €[c] (93.4 M ZMW) Additional 18,000,000 ZMW from international donors	0.179%	528[c]	Mostly financial accountants, but also includes some social scientists	0.035

[a]International Monetary Fund from 2014 and Eurostat

[b]Financial year 14/15

[c]Data from 2015

Table 3. Institutional characteristics of the SAIs

Countries	Established	Form	Mandate specified by	What organizations are audited	Functions
Denmark	1976	Audit Office	The Auditor General's Act	Central government departments , agencies, other public bodies and other non-government bodies whose expenditure or deficits are covered by central government funds	Financial (annual studies) and performance audits (major studies)
Norway	1816	Audit Office	Act n° 21 of 7 May 2004 relating to the Auditor General and the Instructions concerning the activities of the Office of the Auditor General of 11 March 2004	Central government, agencies, government corporations, government agencies with special powers and government funds; state-owned limited liability companies, state-owned enterprises, public companies and other organizations	Financial, performance audits, and corporate control
Sweden	1961	Audit Office	Act of Audit on State Activities of 2002	Central government, state enterprises, public bodies, public funds which subsidize private activities; unemployment benefit management by unemployment insurance funds	Performance and financial audits
Italy	1862	Court	Italian Constitution and new audit legislation in 1994 (Law 20/1994)	Central, regional and local government, public bodies, public enterprises, bodies receiving state aid	Audit (compliance, financial and performance audits) and jurisdictional functions
Spain	1978	Court	Tribunal de Cuentas Act (Ley Orgánica 2/1982)	State, regional and local administration; public enterprises; social security management bodies; and autonomous public agencies; political parties (including accounts of the electoral campaigns); people or legal entities receiving public sector-aid	Permanent and ex-post external audit function and judicial function
Uganda	1929	Audit Office	Article 193 of the 1995 constitution and the National Audit Act de 2008	Central and local government administrations, universities, public institutions, and any state body established by parliamentary law	Financial, compliance and performance audits
Zambia	1980	Audit Office	Article 121 of the constitution; the Public Audit Act No. 8 in 1980; the Public Finance Act No. 15 in 2004	Central and local levels as well as well as any other state organization	Financial audits, compliance audits, performance and other "specialized" audits

Table 4. SAIs' characteristics and institutional logic

SAI Case	Scandinavian SAIs			South-European SAIs		African SAIs	
Country	*Denmark*	*Norway*	*Sweden*	*Italy*	*Spain*	*Uganda*	*Zambia*
Work in combatting corruption	Weak	Medium	Strong	Weak	Medium	Strong	Strong
Performance audit	Yes	Yes	Yes	No	No	No	No
Financial audit	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Isomorphic behavior	Normative	Coercive	Normative	Normative	Mimetic	Coercive Normative Mimetic	Coercive Normative Mimetic
Institutional logic	Auditor logic	Evaluator and auditor logic	Evaluator logic	Legal logic	Legal logic	Auditor logic	Auditor logic