

Index

- Abma, TA 296, 297
academic studies 215–18
accountability 29, 36, 37, 42, 190,
209–10, 268, 298, 323–4
and efficient government 295
in evaluations 270–71
and learning 39–40, 268, 327–8,
332–3
National Audit Office 285
and performance 210–11
mechanisms 222–5
and performance improvement
studies 142
Supreme Audit Institutions (SAIs)
181
accountability approach 89–91
accountability mechanisms, public
sector performance 330
accountability mission, Supreme Audit
Institutions (SAIs) 199
accountability paradox 210–11
'Accountability and the Promise of
Performance' 210
accountability studies 142
added value 60
advocacy coalitions 187, 194, 202,
322
Africa 6
AFROSAI 6, 44
agency problems 83
Ahlbäck, S 23
Algemene Rekenkamer *see*
Netherlands, Court of Audit
Alon, G 177, 191, 199, 265
'ambush hearings' 240
American Evaluation Association 95
analysis 138–9
'analysis paralysis' 233
Anand, P 7
Anechiarico, F 217
anticipatory action 198
approaches, to performance auditing
314
argument
by induction 128
from an interviewee claim 128
from auditee claim 127
from expert opinion 127, 128
technique of VFM argument
construction 126–32
argument game 132
definition 125–6
argumentation schemes 126–31
arguments
deductive 124
'defeasible argumentation system'
120
episteme in 123–6
founded on evidence 118
framework for discussing 119–22
Argyris, C 224
Aristotle 119
on types of knowledge 122–3
ASAE 3000 (Australian Standard on
Assurance Engagements) 151
ASAE 3500 (Australian Standard on
Assurance Engagements) 150,
151, 156
assertions matrix 130–31
assessments 36, 43, 76
assurance, and standards 152–3
Astbury, B 243
Astill, S 9, 315
attention
for audited organisations 255
from other institutions 255–6, 263
attribution problem 237
audit
definition of 291
forms of 4
'gender audit' 232
increase in use 231–2

- use of term 135
 - versus evaluation 144
- audit criteria *see* norms
- 'audit explosion' 242, 313
- audit mandate 55–6
- audit results *see* results
- The Audit Society* 17
- 'audit society' 233, 238, 248
- audit topics *see* selection process
- audited departments, workload of 238
- auditee
 - financial cost for 200
 - perception and reactions 190, 193
 - regarding auditors' influence attempts 251
 - power relations with auditors 259
 - relationship with auditors 194
 - views on value of SAI's work 196, 197
- auditing
 - as ideal type 28
 - inclusion of performance auditing 29–34
 - meaning of term 26
- auditors 219–20
 - credibility 258–9
 - judgement 58
 - and performance improvement 211–15
 - relationship with auditee 194, 259
- Australia 7, 8, 14
 - ASAE 3000 151
 - ASAE 3500 150, 151, 156
 - assurance standards 153
 - Auditing and Assurance Standards Board (AUASB) 151
 - standard 156
 - Auditor General Act 151
 - Council of Auditors-General, Self Assessment and External Review Framework 162
 - development of performance audits 10
 - external review 162–3
 - National Audit Office (ANAO) 10, 159, 162, 198
 - Auditing Standards 150–51, 155–6
 - New South Wales Audit Office 158
 - Office of the Auditor General, Western Australia 162
 - public-private partnerships 241, 319
 - study on impact of performance audit 178
- Azuma, N 55, 154, 203, 204
- Baber, WR 216
- Balk, W 233
- banking crisis 2
- Bardach, E 284
- Barzelay, M 22, 25, 90, 91, 142, 143
- Bayesian theory 131
- Bechberger, E 108, 109, 120, 268, 282, 283, 284
- behavioural mechanisms 239–40
- Behn, R 15, 29, 39, 209, 210, 227, 295
- Belgium
 - Court of Audit (Rekenhof) 10, 53, 59, 175
 - Audit Manual 61
 - risk analysis indicators 60–61
 - selection process 62
- Bemelmans-Vidéc, M-L 16, 25, 39, 40, 52, 77, 148, 181, 231, 268, 270, 296, 297, 323
- Bennett, A 140, 240
- Bex, F 119, 125
- Black, R 268
- Blume, L 177, 190, 243
- Bohm, D 223
- Bolman, L 87
- Bongers, F 186, 189
- Booth 292
- Bouckaert, G 2, 109, 211, 218, 233, 253
- Bourn, J 268
- Bovens, M 66, 87, 271, 294
- Bowerman, M 7, 248, 272
- Boyd, K 282
- Bozeman, B 91
- Brans, M 186
- Brante, T 28
- Brauns, D 270
- Brazier, A 273
- Brown, R 177, 190, 191, 265
- Buber, M 223
- Bucuvalas, M 186, 249, 253
- Bunting, M 238
- Burke, B 313, 315, 316
- Caiden, GE 220
- Callahan, K 325

- Campbell, S 184, 186
- Canada 7, 189–90
Fraser Institute 233
legislation 8–9
Office of the Auditor General (OAG) 7, 159, 198, 212, 317
public dialogue 222
Results for Canadians 3
studies on impact of performance audit 179–80
- case studies 101, 195
- chance events 195, 203
- change 188, 237
in environment 318
- characteristics, performance auditing 6–9
- Chelimsky, E. 24, 35, 66, 89, 136, 142, 143
- Cinderella subjects 60
- circular causality 263–4
- Clemens, J 234
- cognitive biases 240
- cognitive coupling 253, 261
- cognitive-behavioural mechanisms 242
- coherence, judgements 138
- Commonwealth of Australia 162
- communication 185, 193, 318
- complexity 293, 295, 296, 318
- compliance auditing 219
- conclusions
challenging 125–6
evidential support for 121–2, 123–4
- construction, of performance auditing studies 143
- constructive argumentation 296–7
- consultation 241
- consultative methods 102–103
- contribution, of performance auditing 320–26
- Cooper, D 145, 271
- correspondence judgements 138, 143
- corruption 190, 233
- Court, J 186
- credibility
of auditors 258–9
government 330
- Crerar, L 243, 313
- Crijns, M 237, 239
- criteria 294
- criticism, of performance auditing 209–10, 218–21
- Cronbach, L 140
- cross-government perspective 328, 332
- cross-government studies, choice of methods 112
- cultural influences 156–7
- cutbacks, discretionary activity 2
- Dahanayake, SJ 241
- Dahl, R 325
- data, on impact 321
- data analysis 102, 116
- data collection, innovative techniques 242
- ‘data dumping’ 294
- De Lancer Julnes, P 3, 324
- De Vries, GJ 82, 177, 189, 192, 193, 194, 250, 253, 265
- Deal, T 87
- debate 257, 332, 333
- decision analytical modelling 102
- decision making process 183
- ‘decoupling’ 200
- deductive arguments 124
- deductive and defeasible logics 123–5
- ‘defeasible argumentation system’ 120, 122, 132
attacks on defeasible argument 125
- defeasible logic 133
research 125
- deficit reduction plans 2
- definitions, of performance audit 1, 6–9, 34–7, 43, 218–19, 257, 291
- delivery, of policy measures 301
- democracy, and performance auditing 322–6
- democratic citizenship 332
- Dempster-Shafer theory of evidence 131
- development, of performance auditing 4, 312
- diffusion 185
- ‘digital era governance’ 316
- discretionary activity, cutbacks 2
- Dixon, NM 222
- document examination 100, 102, 115
- Dolmans, LJF 204, 238, 248, 253, 265
- Donaldson, S 41
- Dryzek, JS 296

- Dubnick, M 209, 210, 211, 222, 227, 315
- Dunleavy, P 313, 316, 319
- 'dynamic norms' 291
- economic crises 319
- Edelenbos, J 51, 52, 271
- effectiveness 51–2, 91
- norms ('audit criteria') 77
- and recommendations 283
- effects, of performance audits 182–3, 188
- efficiency savings programmes 2
- Eichenberger, R 203, 242, 265
- Elliott, J 204, 238, 248
- Elster 243
- embezzlement 30
- English, L 241, 319
- environment, changes in 318
- environmental factors 260
- episteme, of rigour in performance audit argument 123–6
- Estonia, study on impact of performance audit 177–8
- Etverk, J 177, 189, 190, 193, 253
- European Court of Auditors 196
- evaluation 23, 25, 35–6, 41–2, 51, 66, 101–102, 295, 316
- in accountability settings 270–71
- choice of type 85
- impact of 181, 184
- influence of 181
- learning from 274
- outside accountability 271
- and performance auditing 136
- priorities 184
- programme 142
- realistic 142
- responsive 297
- versus audit 144
- Evaluation and Auditing* 23
- evaluation culture 194
- evaluative activity, and learning 269–70
- Evans 292
- evidence 95, 140
- about performance 316–17
- argument founded on 118
- Dempster-Shafer theory of evidence 131
- interviews as 130
- iterative approach to structuring 13
- methods of collection 100–105
- quantifying evidential support 131
- and standards 152–3
- tendency to both support and refute a proposition 127
- use of 118
- weighting evidence and audit methods 131–2
- evidence based performance auditing 241–2
- expert panels 102
- external quality review
- criteria 164
- ex-ante, formative 167–8
- ex-post, summative 167
- overall assessment 164, 165
- of reports 166
- case study 164–5
- scoring range 164
- external review 158, 162–3, 317
- fairness 147
- feedback 298, 306
- Fenger, HJM 77
- financial audit, definition 121
- financial impact of audits 196, 198
- Finer, H 30, 31
- Finland 4
- fiscal policy 177
- Fisher, F 296
- fitness for purpose 158
- Flint, D 28, 29, 95
- focus groups 101, 102
- Forester, J 296
- FrameWorks Institute 67
- France, Cour des Comptes 9
- Fraser, S 219, 222, 313, 316
- Frederickson, H 210, 223
- Freeman, H 274
- Freeman, R 284
- Frey, BS 204
- Friedberg, A 215
- Friedrich, CJ 30
- Frissen, PHA 293
- Fundamental Auditing Principles and Auditing Guidelines 148
- Funkhouser, M 192, 209, 213, 214, 216, 218, 223, 224, 236

- Funnel, W 91
 Furubo, JE 25, 118, 136, 285, 286, 311
 'gaming' 239
 'gender audit' 232
 Gendron, Y 145, 241, 271
 Geographical Information System (GIS) 102
 George, AL 140, 240
 Germany 38
 Glynn, JJ 89
 goal-free evaluation model 297
 good practice 268, 277, 332
 and performance auditors 282–4
 procedural advice 282–3
 government
 effectiveness 177, 236, 302
 examination by citizens 325–6
 innovation and renewal in 238
 learning in 279–81
 quality of 320
 trust in 221, 330
 'government failures' 233
 government performance
 impact of performance audit on 320–22
 and performance audit 190
 Gray, A 25, 231
 Gronlund, A 7
 Guba, EG 296
 Gunvaldsen, J 9
 Gupta, V 236
 Guthie 23

 Halachmi, A 211
 Halligan, J 2, 218, 314
 Hammond, K 137, 139
 Hanney, S 186
 Hansard 114
 Hansen, HF 242
 Harper, R 139
 Harrison, M I 87
 Hatherly, D J 178, 194, 195, 198, 265
 Havens, H 71
 Hawthorne-effect 189
 Haynes, W 313, 315, 316
 Haynes Watts 198
 health studies, choice of methods 111
 Hedstrom, P 243
 Henry, GT 240

 Hodgkinson, GP 91
 Hollingsworth, K 15
 Holzer, M 325
 Hood, C 91, 231
 House, E 66
 Howe, K 66
 Howlett, M 269
 Hughes, EFX 249, 253

 'ideological capture' 241
 impact 176, 176–87, 233–7
 at local government level
 multiple case study 248–67
 average scores 256
 difficulties and limitations 262–4
 interview selection 254–5
 research approach 250–55
 research findings 255–62
 results by category of
 performance indicator 257
 results by category of success factors 260
 selection criteria 254
 on audited organisation 251
 causality 263
 and chance events 195
 conceptual 180, 182, 198
 impact studies on 188
 data on 321
 definition in impact studies 187, 189–90, 265
 design of reviewed studies 177–80
 empirical research on 187–201
 facilitating factors 184–7, 192–5
 in impact studies 193
 macro level 184, 186, 193
 meso level 184, 186, 193
 micro level 184, 185, 193
 factors determining 202
 forms of 180–81
 on government performance 320–22
 indicators used by SAIs 197–8
 indirect, studies 248
 information in reviewed studies 191
 instrumental 180, 182, 189, 190, 199
 impact studies on 188
 interactive 180, 183
 impact study on 188, 189
 maximising 322
 meaning of 176, 237

- measurement 249, 331
- non-financial 235
- political-legitimizing 180, 183
 - impact studies on 188
- qualitative 235
- quantifiable financial 235
- quantitative information 190–92
- tactical 181, 183, 189
- types 181, 182–3
 - in impact studies 188
 - see also* side effects
- impact assessments 303–304
- independence 33–4, 37, 51, 147, 152, 241, 273
 - of information in audit reports 326
- indicators, advantages and risks of 296
- indirect impacts *see* side effects
- inductive reasoning 124–5
- influence attempts
 - in performance auditing 251
 - success factors in 252, 258
- information, in audit reports, independence 326
- Ingraham, PW 178, 190
- innovation 113, 331
- Innvaer, S 186
- institutional setting, performance auditing 9
- In't Veld, RJ 294
- integrated theory of influence 249
- intellectual depth, of audits 239–40
- internal auditing 224
- Internal Auditor* 224
- internal quality assurance procedures, and peer review 162
- internal validity 140
- International Auditing and Assurance Standards Board (IAASB) 151, 154
- international comparisons 101
- International Federation of Accountants 151
- International Monetary Fund 139
- International Organization of Supreme Audit Institutions *see* INTOSAI
- international performance audit standards 148
- International Standard on Assurance Engagements 3000 (ISAE 3000) 151, 154, 157
- International Standards on Auditing 132, 154
- International Standards Organisation, quality management systems 158
- interviews 100, 102, 110
 - research 144
 - use as evidence 130
- INTOSAI 26, 58, 67, 148, 154, 157, 291, 292, 298, 316, 318
- Auditing Standards 6–7, 75, 149–50, 153, 161
 - guidelines 26–7, 38
 - The Implementation Guidelines for Performance Auditing* 213, 219, 291
- Performance Audit Subcommittee 154
- performance measurement within 196
- intuition 138–9
- Ireland
 - external quality review of reports, case study 164–5
 - Office of the Comptroller and Auditor General 160, 164, 317
 - peer review 159
 - case study 160–61
- Israel, studies on impact of performance audit 177, 179, 191
- ISSAI 3000 148
- Jackson, A 238, 265
- Jacobs, JB 217
- Jenkins, B 231
- Johnsen, A 203, 233, 265
- Johnson, K 186
- Johnston, WP 178, 191, 194, 195, 198, 265
- judgements
 - in audit work 135–8
 - coherence 138
 - correspondence 138
 - panoptic 138
 - in performance audit 136
 - validity of statements 137–8
- Julnes, G 240
- Karlsen, R. 9
- Keen, J 23, 108, 118

- Kemp, R 226
 King, E 284
 Kirkhart, KE 181, 249
 Klay, WE 218
 knowledge, Aristotle on types of
 122–3
- Landers, B 240, 272
 Lane, JE 39
 Lapsley, I 4, 135, 178, 191, 234, 265
 learning 182, 188, 291, 306, 320
 and accountability 39–40, 268,
 327–8, 332–3
 in an accountability setting 270–71
 and evaluative activity 269–70
 from evaluation 274
 in government 279–81
 government 269
 improving role of performance audit
 331–2
 and National Audit Office 271–81
 organizational 223–4
- Leeuw, B 242, 265
 Leeuw, FL 15, 25, 200, 204, 224, 232,
 233, 236, 237, 238, 239, 241, 242,
 243, 248, 253
- legislation
 Canada 8–9
 flexible 328
 in selected countries 5
- Lehtonen, M 142, 268
 Leviton, LC 186, 249, 253
 Levitt, M 137
 Levitt, R 137
 Lima Declaration 67
 Lincoln, YS 296
 Lindquist, EA 186
 Ling, T 25, 105, 113, 137, 297, 319
 Lipsey, D 272
 Lipsey, M 274
 literature, on performance auditing
 311
 literature reviews 102
 local government, impact of
 performance audit, multiple case
 study 248–67
Local Government Auditing Quarterly
 224
 logics, deductive and defeasible
 123–5
- Lonsdale, J 4, 9, 16, 24, 25, 39, 40, 51,
 52, 54, 97, 98, 99, 102, 105, 114,
 118, 135, 147, 157, 158, 163, 181,
 219, 231, 235, 240, 268, 270, 272,
 279, 297, 313, 315, 317, 323
- Lutrin, C 215
- McBride, T 109
 macro-economic indicators 190
 Madan, P 91
 Mahoney, J 240
 Majone, G 85, 86, 89, 296, 297
 malfeasance 31
 managerialist-consumerist versus
 political approach 83–5
 MAPE (Means Activities Performance
 Effects) spectrum 196
 Mark, MM 33, 240
 Marlowe, J 226
 Martin, S 231, 242, 271
 Massey, A 270
 Mayne, J 16, 23, 25, 97, 147, 157, 158,
 163, 233, 279
 Mazur, J 67
 MEANS grid 317
 means-end reasoning 127
 media interest 183, 188, 193, 194, 196,
 197, 256, 264, 313
- Meklin, P 203
 methodological quality, of audits 240
 methodology 315
 in peer review 160
 Methodology Square 138–43
 evaluative activity 142–3
 and performance auditing 140–42
- methods
 choice of 98–9
 constraints 108
 in cross-government studies 112
 environmental factors 113–15
 existing knowledge 108
 health studies 111
 nature of subject to be examined
 105–106, 109
 organisational factors 110–13
 previous use of method 108
 project-centred factors 109–10
 team-centred influences 105,
 108–109
 factors influencing choices 105–15

- number used per study 104
- trends in use 1908s–2000s 99–105
 - 1986–88 100–101
 - 1992–95 101
 - 1997–98 101
 - 2003–05 101–102
 - 2005–09 102, 105
- weighting evidence and audit methods 131–2
- Meyer, M 236
- Michael, B 210
- ‘micro issues’ 137
- Milgrom, T 179, 191, 195, 199, 249, 265
- Mintzberg, H 86
- ‘mission creep’ 332
- modelling 102
 - National Audit Office 108–109
- monitoring process, Netherlands 64
- monitoring systems 54
- monotonic deductive reasoning 124
- Morgan 87
- Morgan, S 67, 68
- Morin, D 23, 90, 91, 179, 189, 190, 191, 192, 194, 195, 199, 200, 201, 202, 248, 249, 250, 253, 255, 258, 262, 264
- Mossberger, K 284
- Moynihan, DP 178, 190
- Mulgan, G 14, 325
- Mulgan, R 91
- Munro, E 204
- Myrdal, G 41

- Nalbandian, J 225
- National Systems for Accountability, Transparency, and Oversight of Economic Activities* 216
- Neely, A 238, 265
- Netherlands 6, 8, 10, 12, 232
 - Accountability Day 300, 306
 - analysis of societal problems 64
 - children, participation in sport 302
 - Court of Audit 6, 8, 10, 12, 15, 38, 62–3, 75, 159, 161, 162, 175
 - audit on Ecological Structure in the Netherlands 300
 - audit on energy savings policy programme 299–300
 - audit on jobless people 304
 - focus on policy level 84
 - ‘good management’ norm 79–80
 - ‘good policy’ norm 78–9
 - ‘good results’ norm 79, 80
 - Information Communication Technology 82
 - norms 77–81
 - official sources of norms 81
 - reports on credit crisis 319
 - responsiveness in performance audits 298–303
 - WWWHW (Why Who What How When) criteria 162
 - effective influencing 61
 - female professors at universities 302
 - integrated risk analysis 64–5
 - issue matrix 64
 - Ministry of Finance, policy audits 303
 - monitoring process 64
 - peer review 159, 161
 - policy areas 63–4
 - recurring audits 63
 - Scientific Council for Government Policy 292, 295
 - selection process 62–6
 - stimulating rail transport 301
 - strategic choices 63
 - strategy, planning and selection tools 65
 - studies on impact of performance audit 177, 180
 - see also* impact, at local government level, multiple case study
- New Public Management 241, 257–8, 262, 263, 282
- New Zealand
 - Annual Plan of the Controller and Auditor-General 221
 - peer review 159
- Nichol, P 7, 8, 313
- non-compliance 156
- ‘non-monotonic’ logics 119
- Noordegraaf, M 86
- norms 75–6
 - Algemene Rekenkamer 77–81
 - development of 76–7
 - effectiveness 77
 - ‘good management’ practices 77, 79
 - ‘good policy’ 77, 78–9

- 'good results' 79, 80
- National Audit Office 81
- official sources 88
- official versus pluralist approach 88–9
- 'output/service delivery' 77
- performance accountability of the government towards the parliament 77–8
- reports addressing certain types of 78
- Norway 9
- Nutley, S 137, 176, 186
- objectives 294
 - advantages and risks of 296
- objectivity 147
- O'Connell, AJ 54
- OECD 25, 268
- Oh, CH 186
- Ollerearnshaw, S 284
- O'Neill, O 324
- 'open target spending' 302
- organizational learning 223–4
 - definition 224
- O'Shaughnessy, K 236
- 'ossification' 233, 238, 265
- outcome/impact, versus reliability 40–42
- outcomes 319
 - anticipation of 182, 188, 189
- Overman, S 282
- Page, E 9, 268, 282, 283, 284, 315
- panoptic judgements 138
- Parker 23
- Parker, LD 178, 195, 198, 265
- parliament 194, 196
 - discussion of SAI's audit reports 197
 - view on value of SAI's work 197
- 'partnerial' investigations 241
- Patton, MQ 34, 51, 142, 181
- Pawson, R 140, 141, 240
- peer review 158, 159–62
 - case study 160–61
 - engagement with the value-for-money client 160
 - and internal quality assurance procedures 162
 - methodology 160
- New Zealand 159
 - scope 161
 - staff skills 161
 - and standards 161
 - topic selection 160
- performance
 - and accountability 210–11
 - mechanisms 222–5
 - meaning of word 75
- performance auditing
 - academic studies 215–18
 - accountability, and learning 332–3
 - accountability role 327
 - adoption in the US 217
 - approaches to 314
 - characteristics 6–9
 - choice of most valid type 87
 - contribution of 320–26
 - criticism of 209–10
 - cumulative effect 263
 - defining 330–31
 - definitions 1, 6–9, 34–7, 43, 257, 291, 326
 - INTOSAI 219
 - lack of clarity in 218–19
 - and democracy 322–6
 - for 'democracy' or 'improvement' 89–91
 - development 4, 312
 - Australia 10
 - downsides of 331
 - and evaluation 136
 - evidence based 241–2
 - evolution 6
 - external review 162–3
 - forms of 7
 - future of 330–33
 - and government 175–6
 - growth in scale and intensity 312–13
 - as ideal type 23, 44
 - ideas and concepts 25–6
 - impact 176–87, 233–7
 - on government performance 320–22
 - measuring 331
 - importance of 232
 - inclusion in auditing 29–34
 - influence attempts in 251
 - institutional setting 9, 22
 - interpretations of 26–7

- learning, improving role in respect of 331–2
- literature 24–5, 311
 - responsiveness in 296–8
- managerialist–consumerist versus political approach 83–5
- and the Methodology Square 140–42
- nature and meaning of 326–30
- norms used in 75
- peer review 158, 159–62
- performance indicators for 251
 - as policy analysis and evaluation 15
 - and politics 38–9, 44
 - preventive effects 264
 - professional basis 157
 - and public sector performance 4–9
 - quality arrangements 97
 - quality assurance arrangements 312
- reports
 - publication 14
 - quality 157
- responsiveness in 289–307
 - improving 332
- role of 11, 14–16
- side-effects of 200–201
 - as a social influence process 250
- statutory powers 312
- studies, construction of 143
- theories underlying 237
- theory and practice, improving 331
- and trust 324–5
- value of 201, 321
- performance auditors 9
 - and good practice 282–4
- performance audits
 - effects of 182–3
 - quality of 147
 - side-effects 237–9
 - standards 147
- performance improvement, and auditors 211–15
- performance indicators 158
 - auditees' perception 257
 - contribution to public debate 257
 - impacts generated by audit 257
 - for performance audit 251, 253
- performance management 294–6
 - and results-oriented budgeting 305
- performance measurement 2
- 'performance paradox' 233, 238
- performance problems 82
 - accountability 87–8
 - explanation 87
 - exposing versus explaining 85–8
- Perrin, B 16, 181, 268, 270, 297, 323
- Peters, BG 211, 236
- Philosophy and Principles of Auditing* 28
- phronesis 132–3
- Pierce, PA 243
- policy audits 303
- policy disasters or failures 328
- policy evaluation 176, 269
- policy evaluation literature, responsiveness in 296–8
- policy implementation 294
- political responsiveness 225
- political taboos 58
- politics 67
 - and performance auditing 38–9, 44
- Pollitt, C 1, 4, 15, 16, 22, 24, 38, 39, 41, 53, 75, 76, 77, 86, 97, 109, 116, 136, 142, 234, 238, 241, 249, 253, 264, 265, 272, 273, 282, 311, 315, 332
- Pollock, J 125
- Pong, CKM 178, 191, 234, 265
- Power, M 4, 17, 28, 135, 204, 231, 242, 295
- Prakken, H 119, 125
- Preskill, H 269
- preventive effects, performance auditing 264
- principle–agent relationships, public audit system as a chain of 83–4
- procedural advice 282–3
- process 185, 260
- process requirements, unwarranted 156
- professional basis, of performance auditing 157
- programme evaluation 142
- Prosser, M 232
- public audit system, as a chain of principle–agent relationships 83–4
- Public Audit Forum 240
- public debate, contribution to 251
- public dialogue 222–3
- public employment, reduction 2
- public expenditure, value from 330
- public funds 53
- public policy 289

- as an audit topic 292–3
 - complexity 318
 - public resources 53
 - public sector performance
 - accountability mechanisms 330
 - and performance auditing 4–9
 - Put, V 23, 77, 236, 239, 248, 249
 - Pyper, R 270
- qualitative data 113
- quality 97, 157–9, 315, 316
 - of audit process 157
 - of audit products 157
 - definitions and interpretations 157
 - of government 320
 - implications of standards 155–7
 - performance audit reports 157
 - of performance audits 147
 - of reporting/reports 147, 149–50, 158–9, 192
 - technical 261
- quality assurance 157–8, 312
- quality control 158
- quality review
 - options for 163, 165
 - ex-ante*, formative external review 167–8
 - ex-post*, summative external review 167
 - reliance on internal management and supervision (do nothing approach) 165–7
- quantitative data analysis 102
- questionnaires 101
- Raaum, R 67, 68
- Radcliffe, VS 77, 189
- Ram, V 273
- Ramesh, M 269
- RAND 17
- Rawnsley, A 1
- realistic evaluation 142
- reasoning, inductive 124–5
- recommendations 185
 - acceptance 182, 188
 - approach of standards to 153–4
 - and effectiveness 283
 - implementation 177, 182, 188, 196, 197, 198, 263
 - timeframes for implementation 199
- Reed, C 128
- reform projects 194
- regulation 2, 8–9
- ‘regulatory capture’ 330
- Rekenhof *see* Belgium, Court of Audit
- relevance 261
- reliability, versus outcome/impact 40–42
- reports 185
 - external quality review, case study 164–5
 - independence of information in 326
 - quality of 147, 149–50, 158–9, 192
 - self-initiated review 163
 - structure, testing of inferences 129
- research 53–5, 71, 82, 140
 - interviews 144
 - method-driven and theory-driven 140
- resistance 239
- responsive evaluation 297
- responsiveness
 - in performance auditing 289–307
 - improving 332
 - Netherlands Court of Audit 298–303
 - audit process 298, 298–300
 - choice of actions 299–300
 - follow up reports 298
 - impact assessments 303–304
 - ‘reality checks’ 300–303
 - responsive audit approach 299
 - selection of themes and topics 298
 - transparency 298–9
 - trust 299
 - in political evaluation and performance audit literature 296–8
- results 181, 182, 185, 187
 - dissemination 203
 - timeliness 194
- Rethinking Democratic Accountability* 29, 209
- Rieper, O 242
- rigidities 200
- Riksrevisionen *see* Sweden, National Audit Office (NAO)
- risk analysis 57, 60
 - assumptions about 69–70

- design and implementation of
 - systems 68–9
 - evidence base 68–70
- risk matrix 66
- Rist, R 25
- RMO 233
- Roberts, NC 222
- Roberts, S 315
- Rogers 216
- role of performance auditing 11, 14–16
- Ross, WD 118
- Rossi, P 270, 274
- Rossi, PF 186
- Rossi, PH 237

- Saint-Martin, D 90, 91, 202
- Sartori, G 26
- ‘savings for the citizens’ 235
- Schaltegger, CA 203, 235, 265
- Scharaschkin, A 120, 135, 137
- Schelker, M 180, 190, 194, 203, 243, 265
- Schum, D 131
- Schwandt, TA 294, 296
- Schwartz, R 24, 32, 41, 77, 78, 147, 179, 191, 195, 199, 221, 233, 249, 265, 315
- Scotland 13–14, 314
 - Audit Scotland 317
- Scott 87
- Scriven, M 35, 297
- scrutiny 231
- scrutiny committees 15
- ‘secondary dissemination’ 274, 276
- Seldon, A 324
- selection process 53–5
 - Belgium 62
 - criteria 54
 - ‘financial importance’ 67
 - institutional level 55–6
 - models of 54–5
 - Netherlands 62–6
 - organizational level 56–8
 - risk analysis 57, 60
 - selection as a value-laden process 66–8
- self-initiated review, reports 163
- Serna, A 204
- Shafer, G 131
- Shand, D 7

- Sharma, N 23, 81, 96, 114, 137, 273
- Shirom, A 87
- Shore, C 248
- short termism 238, 265
- shortcomings, in audits 199
- ‘shower-of-shot-approach’ 301
- side-effects
 - ‘decoupling’ 200
 - narrowing of vision 200
 - occurrence of 239–41
 - ossification 238
 - of performance audits 237–9, 261, 262
 - literature 200–201
 - unintended and undesired 237–9
 - reasons for 201
 - resistance 239
 - rigidities 200
 - short termism 238
 - suboptimisation 200
 - tunnel vision 238, 265
- Siemiatycki, M 82
- Sigma study 53
- site visits 101, 102
- skills 113, 115, 161, 297
- Smith, P 238, 265
- social mechanisms approach 210
- Solesbury, W 137
- Sonnischen, R 224
- Spirit of Public Administration* 223
- The Spread of Performance Auditing Among American Cities* 216
- Stake, R 297
- stakeholder consultations 102, 110, 183, 188
- stakeholders
 - advocacy coalitions 187, 194
 - influence of 314
 - information from 306
- Stame, N 25
- standards 132, 316
 - approach to assurance 152–3
 - approach to evidence 152–3
 - approach to recommendations 153–4
 - Australia 150–51
 - codifying 317
 - comparison 149
 - and consistency 148
 - implications for quality 155–7

- merits of different approaches 154–7
- and peer review 161
- of performance audits 147, 148–52
- UK, National Audit Office 150
- US, Government Accountability Office (GAO) 150
- Starkey, K 91
- state structure 55–6
- ‘static ambitions’ 294–6
- statistics 35
- status quo, challenges to 261, 262
- Sterck, M 54, 236
- stock markets, capitalization 1
- Stone, D 284
- ‘strategic audit failures’ 84–5
- strategic choices 66–7
- Strathern, M 135
- Straussman, J 91
- Streim, H 83
- studies
 - accountability and performance improvement studies 142
 - types and purposes 144
- Studies in State Audit* 215
- study design
 - and choice of methods 98–9
 - trends in use of methods 1980s–2000s 99–105
- study selection process 51–2
- style of audits 240
- suboptimisation 200
- Summa, H 15, 98, 136, 142
- Supreme Audit Institutions (SAIs) 4, 7–8, 22–3, 52, 147, 311
 - accountability 181
 - accountability mission 199
 - characteristics 190
 - core activities 330
 - criteria and norms 239
 - differences in instructional and organizational structures 194
 - impact of 201–202
 - importance of quality of information in reports 158–9
 - limits and constraints 328–30
 - models 9
 - organizational structure 58–9
 - performance indicators 196
 - performance measurement data 196–200
 - priorities and decisions 53–4
 - and quality 316
 - quality assurance systems for financial audits 157
 - reduced budgets 314
 - task of 175
 - types of impact indicators used by 197–8
 - use of norms 76–7
 - variation of standards 151–2
- surveys 101, 102, 109
- Sutcliffe, S 186
- Sutherland, SL 241
- ‘swamping’ 239
- Swedberg, R 243
- Sweden 4, 14, 326
 - National Audit Office (NAO) 7–8, 12
 - ‘State Guarantees in the Financial Crisis’ 319
- Switzerland 235
- Talbot, C 2, 203
- ‘taming trap’ 305
- target groups 301
- targets 294
- Taut, S 270
- techn, of VFM argument construction 126–32
- technical quality 261
- t’Hart, P 87
- theories, underlying performance auditing 237
- theory and practice, performance auditing 331
- thinking, intuition and analysis 138–9
- third parties, role of 194
- Tilley, N 140, 141, 240
- timing, of performance auditing 259
- toolkits 277, 282, 315
- topic selection 53–5, 305
- Torgler, B 203, 235, 265
- Torres, R 269
- Toulmin, S 133
- Townley, B 145, 271
- Tranfield, D 91
- transparency 71, 221, 234, 298, 324, 333
- trust 43, 227, 299, 324
 - in government 221, 226, 330

- and performance auditing 324–5
 - on the work floor 238
 - tunnel vision 238, 265
 - Turksema, R 12
 - typology of knowledge, for value for money audit 122–3
- UK 4, 9
- Audit Commission 13
 - Audit Scotland 14
 - Committee of Public Accounts 15, 272, 280
 - Comprehensive Spending Review 3
 - District Audit 13
 - Equity Commission 232
 - Gershon Review 3
 - National Audit Act 97–8
 - National Audit Office 7, 9, 12–13, 14, 97, 167, 175, 318
 - accountability role 285
 - accountability structures 96
 - additional products and summaries 276
 - audit on privatization 235
 - audit reports, discussion of findings 277
 - ‘clearance’ process 81, 125, 137
 - ‘cold reviews’ 163, 167
 - and Committee of Public Accounts 280
 - Consultancy Assessment Tool 277
 - effects of 232
 - focus on management level 84
 - hospital acquired infection report 281
 - ‘hot reviews’ 167–8
 - and learning 271–81
 - evidence for 272–3
 - material on good practice 277
 - methods used in reports 100
 - modelling 108–109
 - norms 81
 - parliamentary context 114
 - principles and quality thresholds 151
 - recommendations 281
 - references to learning in annual reports 275–6
 - report
 - on credit crisis 319
 - ‘End of Life Care’ 109
 - Foot and Mouth disease 281
 - on government saving programmes 325
 - ‘Making a Difference. Performance of maintained secondary schools in England’ 81
 - ‘Managing Attendance in the Department of Work and Pensions’ 121
 - on nationalisation of the banks 319
 - ‘Reducing Vehicle Crime’ 127, 128
 - ‘Stroke Services’ 141–2, 143
 - ‘Supporting people with autism through childhood’ 137
 - ‘Tackling Pensioner Poverty’ 82
 - self-initiated review of reports 161
 - sources of norms 81
 - standards 150
 - and evidence 152
 - for recommendations 153
 - Strategy 284, 285–6
 - study design 98
 - target ratio of benefit to cost 214
 - toolkits 277
 - value for money audit 96–8
 - Value for Money handbook 150
 - value for money standards 317
 - Operational Efficiency programme 3
 - Public Accounts Committee 81, 96
 - public spending cuts 2
 - Public Value Programme 3
 - study on impact of performance auditing 178
 - Treasury 3, 232
 - Value for Money Update 3
 - Wales Audit Office 14
- US
- American Recovery and Reinvestment Act 1
 - anti-corruption efforts 217
 - City Auditors Office, Kansas City, Missouri 221
 - City of San Jose, Office of City Auditor 214
 - Environmental Protection Agency (EPA) 212, 214, 219

- Government Accountability Office (GAO) 13, 54, 55, 212, 214, 240, 312, 316
- GAGAs (generally accepted government auditing standards) 150, 316
- use of their party data 325
- Government Auditing Standards 132, 212, 235
- Government Performance and Results Act 3
- infrastructure 226
- legislative oversight offices 234–5
- National Association of Local Government Auditors 214–15
- performance audit adoption by year 217
- Portland Office of the City Auditor 213
- Post Audit, Kansas Legislative Division 212–13, 220
- studies on impact of performance audit 177, 178, 180, 191
- Vaessen, J 237
- validity, internal and external 140
- value
- added 60
 - of performance auditing 201, 321
- value for money 3
- technique of argument construction 126–32
- value for money audit
- methods 115
 - National Audit Office 96–8, 110
 - standards 152
 - summative judgements 136
 - outcomes 12
 - typology of knowledge for 122–3
- value for money studies, building 143–4
- Van der Knaap, P 12, 269, 295, 296, 297, 298, 306
- Van der Meer, FB 51, 52, 180, 189, 192, 250, 265, 271
- Van Der Straeten, T 186
- Van Loocke, E 249
- Van Thiel, S 204, 233, 236, 243
- Vanlandingham, GR 234, 235
- Varone, F 184, 186
- Vedung, E 35, 88
- Verheij, B 125, 126
- Voigt, S 177, 190
- Vreeswijk, GAW 125
- Wales 13–14
- Walker, DM 212, 226
- Walsh, AH 240
- Walsh, K 282
- Walton, D 128
- Webb, J 176
- Weber, M 28
- Weets, K 203, 204, 234, 243, 265
- weighting evidence and audit methods 131–2
- Weiss, C 51, 66, 86, 176, 186, 249, 253, 271
- ‘What Public Bodies can Expect from their Auditors’ 240
- ‘What to Expect: An Auditee’s Guide to the Performance Audit Process’ 317
- Wheat, E 216, 217
- White, F 15
- Wholey, JS 86
- ‘wicked problems’ 220
- Wiggan, J 203
- Wildavsky, A 223
- Wilkins, P 51, 231, 268, 272, 313
- Wilkinson, J 231
- Willemsen, F 242
- Williams, R 232
- Willing Slaves* 238
- Wisler, C 23, 136
- Wolman, H 284
- Working Group on Value and Benefits of SAIs 204
- workload, of audited departments 238
- World Bank 176, 196
- Wright, S 248
- WRR (Netherlands, Scientific Council for Government Policy) 290, 293, 295
- Zacchea, N 216, 218

