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Effectiveness of SAIs as an International Anticorruption Practice

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ABSTRACT

Corruption is any dishonesty undertaken by an individual or an entity entrusted with a position of authority to acquire benefits illegally or abuse power for personal gain (Luna-Pla et al., 2022). Corruption has been recognized as a global concern affecting economic growth and development, social stability, and public trust in institutions (Wen et al., 2023). Some common forms of corruption that have been documented are perpetrated by public institutions and commercial entities. In public institutions, the common forms of corruption include bribery, extortion, blackmail, influence peddling, illegal lobbying, collusions, gratuities, and graft (Bahoo et al., 2021). These practices violate public trust for personal gain and are considered criminal offenses nationally and internationally. Commercial entities may also engage in corrupt practices such as embezzlement, insider trading, money laundering, bribery, and price fixing (Bahoo et al., 2021). These practices undermine the principle of fair competition, distort the market process, and ultimately cause economic harm to a nation (Ho et al., 2019). The problem of corruption is aggravated by the fact there are no generally globally accepted practices to fight corruption. Several countries have recorded the highest level of corruption at public and private levels. Transparency International, a non-government entity that publishes an annual corruption index, ranks countries based on the level of perceived corruption in the public sector (Akimov et al., 2020). The organisation uses an index based on a scale of 100 for very clean and 0 for highly corrupt (Akimov et al., 2020). As at 2021, the three most corrupt nations in their respective order are Iraq, Columbia, and Mexico (Transparency International, 2021). Transparency International has also noted other countries with high levels of corruption, including Brazil, Russia, Guatemala, Kazakhstan, Lebanon, El Salvador, Azerbaijan, Venezuela, Afghanistan, North Korea, Yemen, Equatorial Guinea, and Libya (Transparency International, 2021). In contrast, Denmark, Finland, New Zealand, Singapore, and Norway are some of the least corrupt nations (Transparency International, 2021).

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Introduction

Corruption is any dishonesty undertaken by an individual or an entity entrusted with a position of authority to acquire benefits illegally or abuse power for personal gain (Luna-Pla et al., 2022). Corruption has been recognized as a global concern affecting economic growth and development, social stability, and public trust in institutions (Wen et al., 2023). Some common forms of corruption that have been documented are perpetrated by public institutions and commercial entities. In public institutions, the common forms of corruption include bribery, extortion, blackmail, influence peddling, illegal lobbying, collusions, gratuities, and graft (Bahoo et al., 2021). These practices violate public trust for personal gain and are considered criminal offenses nationally and internationally. Commercial entities may also engage in corrupt practices such as embezzlement, insider trading, money laundering, bribery, and price fixing (Bahoo et al., 2021). These practices undermine the principle of fair competition, distort the market process, and ultimately cause economic harm to a nation (Ho et al., 2019). The problem of corruption is aggravated by the fact there are no generally globally accepted practices to fight corruption.

Several countries have recorded the highest level of corruption at public and private levels. Transparency international, a non-government entity that publishes an annual corruption index ranks countries based on the level of the perceived corruption in the public sector (Akimov et al., 2020). The organisation uses an index based on a scale of 100 for very clean and 0 for highly corrupt (Akimov et al., 2020). As at 2021, the three most corrupt nations in their respective order are Iraq, Columbia, and Mexico (Transparency International, 2021). Transparency international has also noted other countries with high level of corruption including Brazil, Russia, Guatemala, Kazakhstan, Lebanon, El Salvador, Azerbaijan, Venezuela, Afghanistan, North Korea, Yemen, Equatorial Guinea, and Libya (Transparency International, 2021). In contrast, Denmark, Finland, New Zealand, Singapore, and Norway are some of the least corrupt nations (Transparency International, 2021).

Corruption has adverse effect nationally and internationally. A major effect of corruption is negatively impacting economic growth (Bahoo et al., 2020). Corruption is a major hindrance to economic growth as it reduces investors' confidence (Bahoo et al., 2020). In addition, it increases income inequality ultimately decreasing political accountability. It negatively affects bureaucratic efficacy thereby slowing the growth rate of countries. Tran (2020) documented that corruption directs public resources away from the intended purposes. From an international aspect, it is estimated that more than $2.6 Trillion, equivalent to 5% of the Global GDP is lost globally annually to corruption (Moiseev et al., 2020). Corruption undermines the foreign investment, hinders trade and creates a suspicion and mistrust between nations (Nobanee et al., 2020). It also fuels criminal activities such as money laundering and drug trafficking, which may cause conflicts between nations (Nobanee et al., 2020).

To address corruption, local and international anti-corruption measures have been developed to address the problem. Paterson et al. (2019) noted that the best approach or address corruption is by having international cooperation between nations on policing and implementing appropriate measures. To this effect, Supreme Audit Institutions (SAIs) have formed. SAIs are entities that oversee management of public finances and play a role to ensure there is efficiency, accountability, and transparency in public administration (Ferry et al., 2023). Such entities have been commonly installed in developing countries where public-based corruption levels are high (Ferry et al., 2023). The International Organization of Supreme Audit Institutions (INTOSAI) is an independent international organization of Supreme Audit Institutions (SAIs), whose objective was to promote accountability and worldwide governance. The use of SAIs as anti-corruption practices has been endorsed globally. However, limited information is available on the effectiveness of SAIs as an international anticorruption measure (Salih et al., 2019). Therefore, this systematic literature review aims to address this gap and provide a comprehensive analysis of the available evidence on the effectiveness of international anticorruption measures.

Research Question

What does the literature document on the effectiveness of SAIs as an international anticorruption practices?

Method

This research was conducted using a systematic literature review methodology. A systematic literature review entails synthesizing and critically appraising relevant published studies relating to a specific research question. This method involved a comprehensive and methodical search for the relevant literature on the effectiveness of using SAIs as an internationally accepted anti-corruption practice (Linnenluecke et al., 2020). The use of the systematic literature review is to provide a comprehensive and unbiased summary of existing evidences relating to the topic. According to Linnenluecke et al. (2020),

systematic literature reviews are useful as they provide high level of evidence that may inform policies, practice, procedures, and decision making on different fields. Further, SLRs also helps the researcher to identify the research gaps that exist, assess the quality and the magnitude of the existing evidence to provide an answer to the formulated research question (Linnenluecke et al., 2020). In context of this study, SLR method was appropriate to compile evidences relating to the effectiveness of Supreme Audit Institutions (SAIs) as anticorruption practices.

Search Strategy

For this study, the researcher searched published peer reviewed articles from Science Direct, Emerald, and Taylor and Francis. Three journal databases were included in the search to eliminate bias, which could arise with relying only one. In addition, Kraus et al. (2020) recommends inclusion of more than one journal database in a systematic literature review. The three databases were included in the search due to their relevance to the topic of the study. Researchers commonly use these databases as they provide reliable source of information that are up-to date with the latest information. ScienceDirect Database is a multidisciplinary database that covers many disciplines including humanities. Emerald is a dataset that features over 350 journals and covers business, management, and social science topics. Taylor and Francis operate a peer reviewed database of scholarly research that provides access to more than 2,000 journals on a wide range of subjects including social sciences and humanities. As such, the three journal databases are relevant to the current study as they will provide relevant information to conduct a systematic literature review

Search terms used

After identifying the databases, the researcher used the following search term. In the search strategy, the researcher identified relevant terms such as “Supreme Audit Institutions," "SAIs," "anti-corruption," "transparency," "accountability," "audit," "oversight," "good governance," and "public sector reform." The terms were used in combination to ensure that there was a comprehensive search across the three databases. Secondly, the researcher applied the right publication data, targeting sources published between 2013 and 2023. In addition, the researcher focused on the empirical based studies and chooses the appropriate fields (social sciences, humanities, business and management). To ensure that there was a thorough such, the process entailed using Boolean search operators that were used in combination with the search terms. For example, "(Supreme Audit Institutions OR SAIs) AND anti-corruption AND (transparency OR accountability OR audit OR oversight OR good governance OR public sector reform)." This search strategy provided the researcher with a comprehensive set of articles related to SAIs as anticorruption practices, which were screened and evaluated for eligibility based on the inclusion and exclusion criteria.

Inclusion and exclusion criteria

Inclusion

The articles that were chosen are those that only focused on Supreme Audit Institutions (SAIs) as an anti-corruption mechanism. They should examine the effectiveness of SAIs in preventing or reducing corruption. The articles included were those that report empirical evidence on the impact of SAIs on anti-corruption efforts. They ought to be published in English language only between 2013 and 2023. Articles were included whether they applied quantitative, qualitative, or mixed-methods research designs. Studies that analyzed the effectiveness of SAIs in different country contexts and levels of development and those from peer reviewed journals only were included.

Exclusion criteria

The exclusion criteria were applied to exclude articles that focused on the role of other institutions (e.g., civil society organizations) in fighting corruption other than Supreme Audit Institutions (SAIs). It also excluded studies that do not specifically examine the effectiveness of SAIs in preventing or reducing corruption. Further, articles were excluded that reported on the activities of SAIs but did not evaluate their impact on corruption. Articles focusing on technical aspects of audit operations, such as audit methodology or standards were also excluded. Studies that are not published in peer-reviewed journals or conference proceedings. Articles that did not provide adequate data or analysis on the effectiveness of SAIs as an anti-corruption mechanism were excluded. Finally, studies that were published before 2013 were also excluded.

Results

A total of 22 articles were included in the analysis after screening. After extraction, it was evident that some of the studies indicated that SAIs had a positive impact while in other instances; there was no significant effect as anti-corruption measures as indicated in Table 1.

Table 1. Summary of Sources

Article	Country	Impact or No impact
Alozie (2020)	Nigeria	No impact
Blume, L., & Voigt, S. (2013).	Not indicated	No impact
Cesário et al. (2020)	portugal	+ ve impact
Chalu (2021)	Ethiopia	No impact
Desmedt et al. (2017)	Belgium	+ ve impact
Engel et al. (2023)	Chile	+ ve impact
Furqan et al. (2020)	Indonesia	+ ve impact
Gårseth-Nesbakk & Kuruppu (2018)	Sri_lanks	No impact
Hazgui et al. (2022)	Canada	+ ve impact
Jatmiko Wahyu Prabowo, T., Leung, P., & Guthrie, J. (2017).	Indonesia	+ ve impact
Lino et al.(2022)	Brazil	+ ve impact
Mir et al. (2017)	Pakistan	No impact
Morin (2014)	Canada	+ ve impact
Morin, D., & Hazgui, M. (2016).	UK	No impact
Nath et al. (2020)	New Zealans	+ ve impact
Nyamori et al. (2017)	Kenya	No impact
Parker et al. (2018)	Australia	+ ve impact
Pierre et al. (2018)	Haiti	No impact
Reichborn-Kjennerud et al. 2019	Scandinavian, South-European and African countries	No impact
Salihu, H. A., & Jafari, A. (2020).	Iran	No impact
Seyfried (2016)	Germany	+ ve impact
Vivian and Maroun (2018).	South Africa	+ ve impact
Weihrich (2018)	Germany	+ ve impact

Positive Impact

The following articles that indicated a positive impact on the reduction of corruption due to audit include Hazgui et al. (2022), Cesário et al. (2020), Morin (2014), Desmedt et al. (2017), Morin and Hazgui (2016), Engel et al. (2023), Seyfried (2016), Weihrich (2018), Nath et al. (2020), Parker et al. (2018), Furqan et al. (2020), and Vivian and Maroun (2018). These articles provide evidence that performance audits conducted by Supreme Audit Institutions (SAIs) can positively impact reducing corruption in public sector organizations.

Hazgui et al. (2022) conducted an exploratory study in Canada and Denmark to investigate the legitimacy and a politicality of public sector performance audit. The study found that performance audit is perceived to be an effective tool to improve accountability and transparency in public sector organizations, which could reduce corruption. Another study that was conducted in context of Canada was done by Morin (2014) conducted a pan-Canadian study from 2001 to 2011. Morin (2014) found that auditors general's impact on administrations was positively associated with the level of oversight and scrutiny on government operations, which in turn could

reduce corruption. Similarly, Cesário et al. (2020) examined the surveillance of a supreme audit institution on related party transactions in Portugal. They found that the audit can help identify and prevent corruption in public procurement.

Studies in the context of Belgium, UK, and Chile showed positive impacts of SAIs as anti-corruption measures. Desmedt et al. (2017) also found that performance audit in Belgium from 2005 to 2010 positively impacted the administration, as it identified weaknesses and led to improvements in government operations, thereby promoting greater transparency and accountability. Similarly, Morin and Hazgui (2016) conducted a study on the dual identity of auditors at the UK National Audit Office and found that auditors play a critical role in promoting transparency and accountability in public sector organizations. In a recent study, Engel et al. (2023) conducted an experimental study in Chile and found that the threat of an audit by SAI increased the likelihood of compliance with procurement regulations, which could reduce corruption.

Two studies focused on effectiveness of SAIs is Germany. Seyfried (2016) examined the determinants in elections for presidents of supreme audit institutions in Germany from 1991 to 2011 and found that the political independence of SAIs was positively associated with their effectiveness in reducing corruption. On the other hand, Weihrich (2018) examined performance auditing in Germany concerning environmental issues and found that the audit helped to identify and prevent environmental corruption in public sector organizations. In New Zealand, Nath et al. (2020) examined external performance audit in public health from a legitimacy perspective and found that the audit can enhance the credibility and accountability of public sector organizations, which could reduce corruption. Parker et al. (2018) examined the rise of public sector performance audit in Australia and found that the audit can enhance transparency and accountability, which could reduce corruption.

In Asia and Africa, two studies explored the effectiveness of using these as tools for fighting corruption. Furqan et al. (2020) examined the effect of audit findings and audit recommendation follow-up on Indonesia's financial report and public service quality. Using audit entities such as SAIs helped improve financial management and public service quality, which could reduce corruption (Furqan et al., 2020). Finally, Vivian and Maroun (2018) examined the role of using progressive public financial management reforms that led to establishing the SAIs. In South Africa, a developing country with a significant level of corruption, there was a significant decline in corruption cases (Vivian & Maroun, 2018). In South Africa, using public audits helped improve accountability and transparency, reduce nepotism and hence significantly reduce corruption. In Kenyan context, Africa, Nyamori et al. (2017) studied the effectiveness of using public audit institutions to fight corruption and found that although audit had a positive impact on reducing corruption. However, Nyamori et al. (2017) found that the impact was limited due to weak enforcement mechanisms and lack of political will.

No significant Impact on Reduction in Corruption

From the articles that were included in the analysis 5 showed that there was no positive impact from the use of SAIs as anticorruption measures. The following articles indicated that SAIs did not contribute positively to reduction of corruption in the respective countries: the articles that did not have a positive impact on the reduction of corruption due to audit include Pierre et al. (2018), Mir et al. (2017), Chalu (2021), Alozie (2020), Gårseth-Nesbakk and Kuruppu (2018), and Nyamori et al. (2017). These articles provide evidence that the impact of audit on reducing.

Several other studies indicated that in Africa, using SAIs may not be effective in reducing corruption. For instance, Chalu (2021) examined the influence of audit on corruption in Ethiopia and discovered that although audit had a favourable impact on decreasing corruption, the effects were limited due to inadequate governance and low institutional capacity. Also, Alozie (2020) explored the influence of audit on corruption in Nigeria and discovered that although audit had some beneficial effects, it was not substantial due to political meddling and the lack of independence of audit institutions.

Pierre and colleagues (2018) conducted a study on the correlation between audit and corruption in Haiti. They discovered that the impact was restricted due to inadequate enforcement mechanisms and a lack of political determination. Similarly, Mir and colleagues (2017) discovered that the impact of audit on corruption in Pakistan was minimal due to the existence of informal power structures and insufficient institutional arrangements. Grseth-Nesbakk and Kuruppu (2018) investigated the effect of auditing on corruption in Sri Lanka. They found that, while auditing had some good effects, they were restricted by poor governance and a lack of institutional capacity.

On the other hand, Jatmiko Wahyu Prabowo et al. (2017) evaluate accounting, budgeting, and auditing reforms in the Indonesian public sector from 2003 to 2015. Jatmiko Wahyu Prabowo et al. (2017) concluded that despite adopting international accounting standards for the

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public sector, there were major implementation obstacles, including ambiguity in the interpretation and execution of the standards. The report emphasises the importance of capacity building and institutional reforms for efficiently implementing public sector accounting and budgeting reforms in developing nations.

Effectiveness Influenced by other factors

Some studies did not indicate whether SAIs had a positive or negative impact. Some studies indicated factors that could influence the level of impact caused by the anti-corruption measures. The following journal articles did not provide an explicit indication on whether SIAs impacts on reduction of corruption: Lino et al. (2022), Blume and Voigt (2011), Salihu and Jafari (2020), Morin and Hazgui (2016), Reichborn-Kjennerud et al. (2019).

SAIs and other audit organisations' effectiveness in fighting corruption depends on independence and accountability. Lino et al. (2022) investigated the function of public sector audit bodies in combating or aiding corruption in Brazil. According to the report, the success of using SAIs groups to combat corruption is contingent on their independence, integrity, and expertise (Lino et al, 2022). Similarly, Blume and Voigt (2013) examined the impact of organisational design on the performance of supreme audit institutions (SAIs) in various countries. Blume and Voigt (2013) revealed that the organisational structure of SAIs, namely their independence and accountability mechanisms, can significantly affect their capacity to promote good governance and combat corruption.

According to studies, the effectiveness of SAI could also be influenced by the ability of the implementers to balance between independence and responsibility (Blume & Voigt, 2013; Morin & Hazgui, 2016). Blume and Voigt (2013) emphasised that for SAIs to work properly, there must be a balance between independence and responsibility. The study emphasises the importance of organisational structure in creating transparency and accountability in the public sector (Blume &Voigt, 2013). Morin and Hazgui (2016) discovered that NAO auditors have a dual identity as watchdogs and government entities' counselors. The report emphasises the need to balance these positions to achieve successful audits and good governance. Morin and Hazgui (2016) highlight the necessity for auditors to develop abilities beyond technical competence, like communication and relationship-building skills, to successfully fulfil their dual responsibilities.

The SAI's effectiveness in fighting corruption depends on the ability to provide better coordination and build institutional capacity to overcome emerging obstacles. Lino et al.(2022) highlight the need for collaboration between anti-corruption agencies and civil society organisations to promote good governance and combat corruption in the public sector (Lino et al, 2022). The findings by Lino et al.(2022) is relevant since challenges are associated with fight against corrupton. The study by Salihu and Jafari (2020) indicated corruption is prevalent in Iran just like many countries. Still, the anti-corruption measures such as SAIs could be effective if there is a comprehensive approach instead of absolute reliance on SAIs. Reichborn-Kjennerud et al. (2019) investigated the function of supreme audit institutions (SAIs) in addressing corruption in Nordic, South-European, and African nations. The study employs a framework for institutional analysis to uncover the institutional elements that facilitate or impede the efficacy of SAIs in combating corruption. Reichborn-Kjennerud et al. (2019) concluded that the institutional framework, which includes political and legal variables, considerably impacts the performance of SAIs in various locations. Reichborn-Kjennerud et al. (2019) also emphasises the significance of increasing the institutional competence, independence, and accountability of SAIs to increase their efficacy in combating corruption.

Discussion and Conclusion

Results from the systematic review indicate that studies on different parts of the world have been conducted on the effectiveness of SAIs as an anticorruption measure. This is evident since studies have been conducted from the following countries: Australia, Beligium, Brazil, Canada, Chile, Ethiopia, Germany, Haiti, Indonesia, Iran, Kenya, New Zealand, Nigeria, Pakistan, South Africa, Sri-Lanka, United Kingdom, and United States. From the articles reviewed, under-developed and developing countries have attracted a significantly higher interest by researchers than those from developed nations. According to Spyromitros et al. (2022) the level of corruption is higher among developing nations compared to developed, which justifies the greater interest. For instance in Asian and African continents, many articles have explored the effectiveness of SAIs (Indonesia (Jatmiko Wahyu Prabowo et al., 2017; Furqan et al., 2020), South Africa Vivian and Maroun (2018), Nigeria (Alozie, 2020), Kenya Nyamori et al. (2017), Ethiopia (Chalu, 2021), Iran (Salihu & Jafari, 2020). The high level of corruption index among those nations according to transparency international could also justify the reason for greater focus by scholars.

Analysis results indicated that using SAIs is an effective approach to combating corruption. This is evidenced

from number of articles that showed a positive effect. Indeed, from the reviewed articles majority of them (54.5%) indicated that they recorded a positive impact. Using SAIs helped reduce corruption by improving transparency, accountability, and exposing inappropriate acts in public institutions. Moreover, it can be deduced that a positive impact was recorded in developed countries such as Germany, USA, New Zealand, Australia, Belgium and Canada as they have managed to build institutional capacity. According to Reichborn-Kjennerud et al. (2019), countries with greater ability to implement anticorruption practices such as audits have greater efficiency. Nonetheless, in some developing countries, there was a significant impact in the reduction. On the other hand, there were instances where there was no significant impact. Some countries where there lacked significant impact of the SAIs in reduction of corruption included Brazil Iran, some African countries, and South European nations.

In addition, some studies did not state explicitly the impact of SAI in fighting corruption. Instead, authors of these articles indicated factors that could determine the effectiveness of SAI as anti-corruption measure. From the studies, factors that were cited as factors influencing efficiency of SAIs include: competence, independence, accountability, capacity of the institutions, and structures (Blume & Voigt, 2011; Lino et al., 2022, Morin & Hazgui, 2016; Salihu & Jafari, 2020; Reichborn-Kjennerud et al., 2019). Although these studies do not provide an inference on whether SAIs are effective, they shed light on auditors' complex and multifaceted role in promoting accountability and transparency in the public sector.

Conclusion

It can be concluded from the systematic literature review that SAIs are effective anti-corruption measures as it helps to promote transparency, accountability, and expose inappropriate acts in public service. However, while some studies suggest that audit can have a positive impact on reducing corruption, other studies suggest that the impact may be limited in certain contexts or circumstances. The authors of these studies generally suggest that to improve the effectiveness of audit in reducing corruption, there is a need for strong institutional frameworks, independent and competent audit institutions, political will, and effective enforcement mechanisms. It can also be concluded that the effectiveness of the SAIs can be enhanced by promoting greater independence, coordination, development of structures, balance independence and responsibility, and build institutional capacity. Indeed, there is interplay between various factors to enhance reduction of corruption.

In conclusion, recent research has highlighted the importance of public sector auditing in promoting good governance, accountability, and transparency. Performance auditing, financial reporting, and accountability mechanisms are critical components of public sector auditing, and recent research has focused on the challenges and opportunities associated with each of these components. While there are significant challenges facing public sector auditing, including the need for capacity building and institutional reforms, effective public sector auditing can play a critical role in promoting good governance and combating corruption in the public sector.

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