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
technie 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
Performance auditing

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
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
Index

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
coherece, 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

Jeremy Lonsdale, Peter Wilkins, and Tom Ling - 9780857931801
Downloaded from https://www.elgaronline.com/ at 11/02/2023 10:51:58AM
via free access
Performance auditing

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

Jeremy Lonsdale, Peter Wilkins, and Tom Ling - 9780857931801
Downloaded from https://www.elgaronline.com/ at 11/02/2023 10:51:58AM
via free access
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
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
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
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

Jeremy Lonsdale, Peter Wilkins, and Tom Ling - 9780857931801
Downloaded from https://www.elgaronline.com/ at 11/02/2023 10:51:58AM
via free access
Performance auditing

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
validity of statements 137–8
panoptic 138
in performance audit 136
Julnes, G 240
Karlsen, R. 9
Keen, J 23, 108, 118
Jeremy Lonsdale, Peter Wilkins, and Tom Ling - 9780857931801
Downloaded from https://www.elgaronline.com/ at 11/02/2023 10:51:58AM
via free access
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, 224, 232,
233, 236, 237, 238, 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
Performance auditing

number used per study 104

trends in use 1908–2000s 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
Index

‘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
tpeer 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
Jeremy Lonsdale, Peter Wilkins, and Tom Ling - 9780857931801
Downloaded from https://www.elgaronline.com/ at 11/02/2023 10:51:58AM
via free access
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
Jeremy Lonsdale, Peter Wilkins, and Tom Ling - 9780857931801
Downloaded from https://www.elgaronline.com/ at 11/02/2023 10:51:58AM via free access
Index

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
Performance auditing

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
suboptimalisation 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
study selection process 51–2
style of audits 240
suboptimalisation 200
Summa, H 15, 98, 136, 142
Supreme Audit Institutions (SAIs) 4,
7–8, 22–3, 52, 147, 311
accountability 181
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
Sweden, R 243
Switzerland 235
Talbot, C 2, 203
‘taming trap’ 305
target groups 301
targets 294
Taut, S 270
technique, 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
Performance auditing

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
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