





Audit Quality Study of Public Sector Performance: Systematic Literature Review

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Abstract. This study explores the relationship between audit quality and public sector performance through a systematic literature review. By analyzing 15 studies from 309 identified articles, the research uncovers key factors influencing audit effectiveness and public sector performance: technology, stakeholder engagement, cultural and institutional factors, information transparency, and financial management. The findings emphasize the need for a multidimensional approach to improving public sector audit quality, integrating technical, social, and cultural aspects. The study recommends developing a more holistic and adaptive audit framework for the public sector and highlights areas requiring further research. These insights are valuable for policymakers, audit practitioners, and researchers aiming to enhance public sector accountability and performance. The study underscores the complex interplay of factors affecting audit quality. It stresses the importance of a comprehensive strategy in public-sector auditing. This research contributes to the ongoing efforts to improve audit practices and public sector effectiveness.

Keywords: Audit quality, Public Sector Performance, Systematic Literature review.

1 Introduction

The public sector is crucial in providing essential services and managing public resources for the community's welfare. In this context, public sector performance becomes a primary focus, given its significant impact on the effectiveness and efficiency of public services and public trust in Government institutions. One of the key factors influencing public sector performance is audit quality, which plays a vital role in ensuring accountability, transparency, and good governance in public sector organizations. Audit quality in the public sector has become an increasingly important topic in recent years, significantly as public demands for transparency and accountability in the management of public resources increase. Quality audits help identify and prevent irregularities and provide valuable insights for improving operational efficiency and decision-making. A study [1] shows that high audit quality positively correlates with public sector organizations' enhanced financial and operational performance.

However, although the importance of audit quality has been widely recognized, its implementation in the public sector still needs to improve. Regulatory complexity, resource constraints, and resistance to change often hinder improving audit quality in

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M. Nohong et al. (eds.), *Proceedings of the 9th International Conference on Accounting, Management, and Economics 2024 (ICAME 2024)*, Advances in Economics, Business and Management Research 331,

https://doi.org/10.2991/978-94-6463-758-8_4

the public sector. A study by [2] revealed that many countries still need help adopting international audit standards and best practices in public sector audits, affecting overall audit quality. Recent research[3] shows that innovations in audit methodology, such as data analytics and artificial intelligence, can significantly improve the effectiveness and efficiency of public sector audits. However, implementing these new technologies also brings new challenges, especially regarding data security and privacy, which need to be considered in public sector audits. In addition, organizational culture also plays a vital role in influencing the relationship between audit quality and public sector performance. According to a study conducted by [4], an organizational culture that supports transparency and accountability can strengthen the positive impact of audit quality on organizational performance. This demonstrates the importance of a holistic approach to improving public sector performance, which focuses on the technical aspects of audit and considers broader organizational and cultural factors.

Recent global developments like the COVID-19 pandemic have significantly impacted audit practices and public sector performance. A study by [5] revealed that the global crisis has driven innovation in public sector audit practices, including the adoption of remote auditing technology and an increased focus on performance audits to ensure the effectiveness of the Government's response to the crisis. These findings emphasize the importance of flexibility and adaptability in public sector audit practices to face unexpected challenges. Although previous studies have explored various aspects of audit quality and public sector performance, there still needs to be a comprehensive understanding of how audit quality affects overall public sector performance. Therefore, a systematic study integrating various perspectives and current findings is required to provide a more holistic picture of the relationship between audit quality and public sector performance. Based on this background, the problem formulation in this study is: "How does audit quality affect public sector performance based on a systematic literature study?" This study aims to analyze the relationship between audit quality and public sector performance based on current literature, identify the factors that influence the relationship, and develop a conceptual framework that integrates the findings for a more comprehensive understanding of the determinants of public sector performance.

The methodology used in this study is a systematic literature review, which allows a comprehensive synthesis of various relevant empirical and theoretical studies. This approach was chosen because it integrates findings from multiple sources, identifies trends and gaps in the literature, and provides a strong foundation for future theory and practice development. This study is expected to offer significant contributions both theoretically and practically. Theoretically, this study aims to enrich the literature on public sector auditing by comprehensively synthesizing current research and identifying areas that require further research. Practically, the findings of this study are expected to provide valuable insights for policymakers, auditors, and managers in the public sector to develop more effective strategies for improving audit quality and public sector performance. By integrating various perspectives and recent findings, this study aims to create a more nuanced understanding of the relationship between audit quality and public sector performance. This systematic literature review will produce a comprehensive conceptual framework to guide future research and more effective public sector audit and management practices.

2 Theoretical basis

2.1 Agency Theory in the Public Sector

Agency theory, initially developed by Jensen and Meckling (1976) in [6], can be applied in the public sector to explain the relationship between the Government (agent) and the public (principal). In the public sector, this theory explains how the Government acts as an agent mandated by the public to manage public resources. Audit quality becomes an important mechanism for reducing information asymmetry and conflicts of interest between agents and principals.

2.2 Audit Quality Concept

DeAngelo (1981) [7] defines audit quality as the probability that the auditor will discover and report violations in the client's accounting system. Audit quality in the public sector includes independence, competence, and compliance with applicable audit standards. High audit quality contributes to increased accountability and transparency in the management of public resources

2.3 Public Sector Performance Theory

Public sector performance can be defined as a process that includes measuring effectiveness, efficiency, and accountability in delivering public services[8]. This theory emphasizes the importance of efficiency, effectiveness, and economy in managing public resources.[9] Identify various dimensions of public sector performance, including service quality, public satisfaction, and policy impact.

2.4 New Public Management (NPM)

New Public Management (NPM) is a paradigm that emphasizes applying private sector management principles in public administration[10]. NPM encourages a focus on results, performance measurement, and accountability in the public sector. In the context of auditing, NPM emphasizes the importance of performance audits in addition to traditional financial audits.[11].

2.5 Public Accountability Theory

Public accountability refers to the obligation of those in power to explain and justify their actions to the public [12]. Public sector audits play a crucial role in enforcing accountability by providing independent evaluations of Government performance and the use of public resources.

2.6 Stakeholder Theory in the Public Sector Context

Stakeholder theory, developed by [13], emphasizes the importance of considering the interests of multiple stakeholders in decision-making and performance evaluation in the public sector. In the context of public sector auditing, this means considering the impact and value of the audit to various stakeholder groups, including the public, policymakers, and oversight bodies.

This theoretical foundation provides a conceptual framework for understanding the relationship between audit quality and public sector performance. These theories emphasize the importance of accountability, transparency, and effectiveness in managing public resources and the crucial role of audits in ensuring good governance in the public sector.

3 Research methods

This study uses the systematic literature review (SLR) method to examine the relationship between audit quality as an independent variable and public sector performance as a dependent variable. SLR was chosen because of its ability to integrate and synthesize various research findings systematically, objectively, and comprehensively. The main focus of this review is on public sector performance as a dependent variable, which will be the core of the systematic analysis in this study. The SLR process will be carried out through several structured stages. First, a specific research question is formulated: "How does audit quality affect public sector performance based on current literature?" This question will be a guide in the literature search and analysis process. Second, explicit inclusion and exclusion criteria must be determined to ensure the relevance and quality of studies included in the review. Inclusion criteria include (1) empirical studies published between 2019-2024, (2) focusing on the public sector, (3) discussing the relationship between audit quality and public sector performance, and (4) articles published in English or Indonesian. Exclusion criteria included studies that are not peer-reviewed, grey literature, and studies that focus on the private sector. The third stage is a comprehensive literature search using academic databases such as Scopus, Web of Science, EBSCO, and Google Scholar. Keywords that will be used in the search include combinations of "audit quality," "public sector performance," "Government performance," "public sector audit," and "performance measurement in the public sector." The search will be supplemented with a snowballing technique to identify additional relevant studies from the reference lists of the articles found.

Next, two researchers will screen and select the articles independently to reduce bias. Any disagreements will be resolved through discussion or involving a third researcher if necessary. Data from selected articles will be extracted using a pre-designed data extraction form, covering information such as author, year of publication, country of study, research method, sample size, definition and measurement of audit quality and public sector performance, and critical findings. Data analysis will involve narrative synthesis to integrate qualitative conclusions and, where possible, meta-analysis to quantify the overall effect of audit quality on public sector performance. The narrative synthesis will identify key themes in the literature,

such as the various dimensions of public sector performance that are affected by audit quality (e.g., operational efficiency, program effectiveness, financial accountability) and the mechanisms through which audit quality affects performance.

In the context of public sector performance as the main focus of the SLR, the analysis will emphasize the conceptualization and measurement of public sector performance across studies. This includes exploring the various frameworks and indicators used to assess performance, such as the balanced scorecard, value-for-money audits, or outcome-based measures. This study will examine how the concept of public sector performance has evolved in the current literature, identify trends in measurement approaches, and analyze the strengths and limitations of the various methods used. In addition, the review will explore how the specific context of the public sector influences the conceptualization and operationalization of performance. This includes consideration of the complexity of the often multiple and sometimes conflicting objectives of public sector organizations, the challenges of measuring long-term outcomes, and the role of diverse stakeholders in determining performance criteria. The review will also explore variations in the definition and measurement of public sector performance across national and organizational contexts. This includes comparing approaches used in developed versus developing countries and across levels of Government (central, regional, local). This analysis will help identify best practices in public sector performance measurement and areas that require further development. Another essential aspect to be examined is the evolution of public sector performance measurement in response to contemporary challenges, such as the digitalization of public services and the demand for greater transparency. The review will analyze how recent studies have integrated these new dimensions into public sector performance measurement frameworks. The review will examine how quality auditing can improve public sector performance in the context of its relationship to audit quality. These may include improvements in the accuracy of financial reporting, resource allocation efficiency, internal control systems' effectiveness, or increased public confidence. Finally, the SLR will identify gaps in the current literature on public sector performance and its relationship to audit quality. This will include areas yet to be explored in depth, methodologies that need further development, and emerging research questions for future studies. The results of this review are expected to provide a strong foundation for developing theory and practice in measuring and improving public sector performance, as well as a deeper understanding of the role of audit quality in this context. Through this systematic and comprehensive approach, the study is expected to contribute significantly to our understanding of public sector performance, the factors that influence it, and the crucial role of audit quality in improving that performance. The results of this SLR will not only provide a synthesis of current knowledge. However, they will also pave the way for future research and practice improvements in public sector management and auditing.

4 Results and Discussion

4.1 Results

Journal Article Screening.

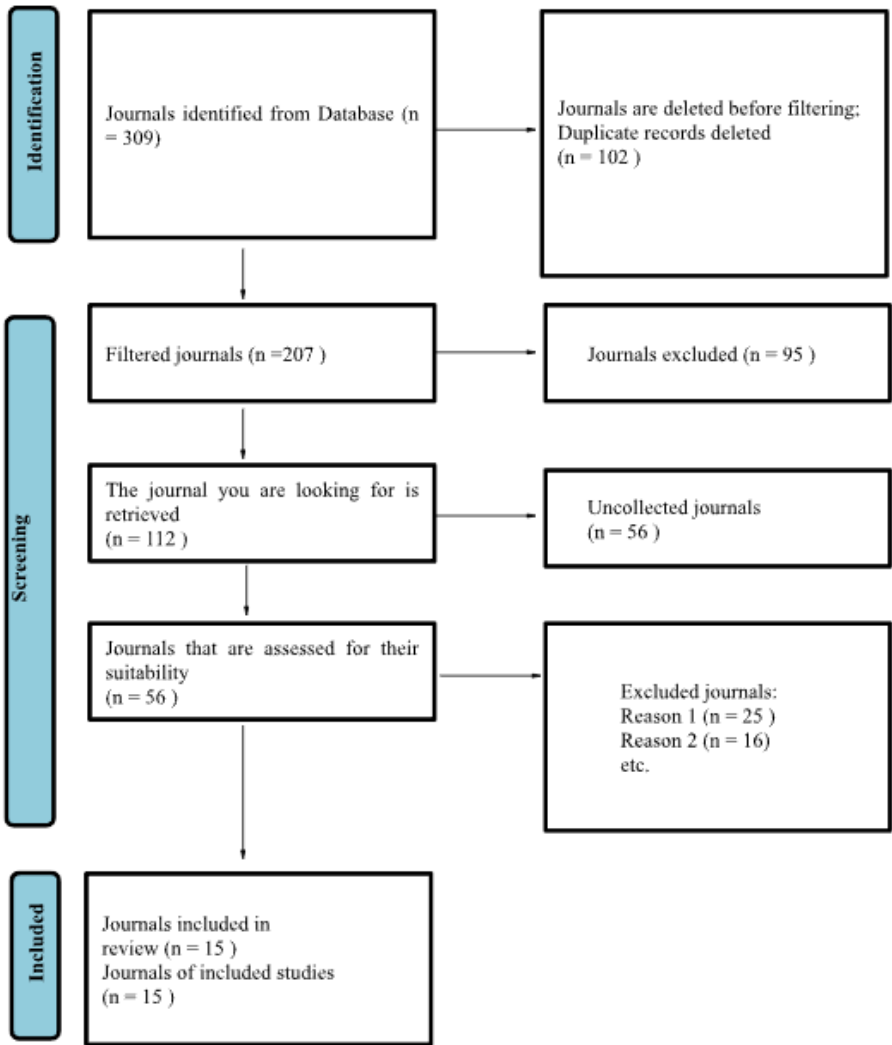


Figure 01. Prisma Flowchart

Fig. 1. Prisma Flowchart

1. Identification: At this stage, an initial search is conducted to identify relevant journal articles from various databases. In your research, 309 journals were successfully identified. However, not all of these journals were immediately processed further. At this stage, the process of removing duplicates, namely journals that appear more than once in searches from various sources, is also carried out. One hundred two journal articles were removed because they were considered duplicates, leaving 207 journals ready for further filtering.
2. Screening: After the *identification* stage, the remaining journals underwent a *screening* process. In this process, the abstract and title of the journal were

checked to ensure their relevance to the research topic. Of the 207 journals screened, 95 were excluded because they did not meet the initial criteria that had been set. At this stage, articles that did not match the research focus or other inclusion criteria were removed.

3. Eligibility: After passing the initial screening stage, 112 journals were examined in more depth. However, 56 journals could not be retrieved or excluded for various reasons, such as needing the full text or meeting the expected methodological or quality requirements.
4. Included: In the final stage, the remaining journals were evaluated for eligibility for inclusion in the study's final review. 56 journals were assessed for eligibility, but only 15 were included because they met all the established criteria.

This PRISMA flowchart reflects the systematic flow of the literature selection process in a systematic review, from identification to the final selection of eligible journals in the research analysis.

4.2 Summary Results of Key Findings

Table 1. Synthesis.

No	Author (Year)	Independent Variables	Dependent Variable (Public Sector Performance)	Research methods	Key Findings
1	[14]	CSR Activities	Customer Value Co-creation Behavior	SEM	CSR activities positively influence customer value co-creation behaviour, mediated by relationship marketing orientation.
2	[15]	Salesperson Brand Attachment	Sales Performance	PLS SEM	Salesperson brand attachment influences sales performance through satisfaction

					and commitment
3	[16]	Emerging Technologies	Marketing Performance	Bibliometric Analysis	Technologies such as Blockchain, AI, and live streaming are becoming essential trends in marketing.
4	[17]	Social CRM	Customer Satisfaction and Loyalty	SEM	Social CRM positively influences customer satisfaction and loyalty
5	[18]	Quality Signals	Customer Satisfaction and Behavioral Intentions	SEM	The quality of the booking Website and hotel star ratings increase customer satisfaction and behavioural intentions.
6	[19]	Customer Personality Traits	Customer Satisfaction and Loyalty	PLS SEM	Customer personality traits influence satisfaction, and satisfaction influences loyalty through attitudes toward the brand.

7	[20]	Brand Love	Brand Loyalty	SEM	Self-esteem and susceptibility to normative influence mediate the relationship between brand love and loyalty.
8	[21]	Banner Position	Visual Attention and Recall	Eye Tracking Experiment	Banner position affects user visual attention and memory
9	[22]	Technology Use	Technology Engagement	SEM	The "use-and-engagement" model better explains technology behaviour.
10	[23]	VR and Gamification	Student Engagement	Literature Review	VR and gamification have the potential to increase student engagement in higher education
11	[24]	Remote Auditing	Auditors' Work-Life Balance	Qualitative Survey	Remote auditing improves auditors' work-life balance but may reduce social contact.
12	[25]	Cultural Connections to Land	National Accounting System	Critical Dialogic Approach	Significant differences between Indigenous and Western

					worldviews in national accounting systems
3	1 [26]	Institutional Factors	Connectivity in Integrated Reporting	Multidimensional Index	Institutional factors and managerial decisions influence connectivity in integrated reporting
4	1 [27]	Gaming Addiction	In-app Purchase Intention	PLS SEM	Loyalty mediates the relationship between addiction and in-app purchase intention, moderated by chronotype.
5	1 [28]	Financial Constraints	Accounting Restatements	Empirical Analysis	Financial constraints and financial difficulties increase the likelihood of accounting restatements.

5 Discussion

Based on the results of the systematic literature review that has been conducted, several significant findings can be identified related to the relationship between audit quality and public sector performance. Although the main focus of this study is on the public sector, several studies analyzed provide insights that can be applied in the context of auditing and public sector performance. One important aspect that emerged from the analysis is the role of technology in improving audit effectiveness and organizational performance.[16]identified that technologies such as blockchain, artificial intelligence (AI), and live streaming are essential trends in marketing, which can be applied in the context of public sector audits to increase transparency and

efficiency. In line with this,[24]found that remote auditing, increasingly relevant in the digital era, can improve auditors' work-life balance despite potentially reducing social contact. This finding suggests the need for a balanced approach in adopting technology for public sector audits, considering both efficiency and human capital. In the context of organizational performance, several studies have shown the importance of non-financial factors in influencing performance.[14]Found that CSR activities positively affect customer value co-creation behaviour, which is mediated by relationship marketing orientation.

Although this study was conducted in the private sector, the same principles can be applied in the public sector, where stakeholder engagement and shared value creation are becoming increasingly important. In the context of public sector auditing, this can be translated as the importance of considering social impact and community engagement in assessing the performance of Government organizations. Cultural and institutional aspects also emerge as important factors in influencing accounting and reporting systems.[25]revealed significant differences between Indigenous and Western worldviews in national accounting systems, emphasizing the importance of cultural sensitivity in developing and implementing audit standards in the public sector. Meanwhile,[26] shows that institutional factors and managerial decisions influence connectivity in integrated reporting. These findings highlight the complexity of developing effective audit systems for the public sector, which must consider technical aspects and cultural and institutional contexts. Information quality and transparency emerged as essential themes in several studies.[18]Found that Website quality and rankings increase customer satisfaction and behavioural intentions. In the context of the public sector, this can be translated as the importance of transparency and accessibility of information in improving public trust and citizen participation.

Quality audits can ensure the accuracy and reliability of information presented to the public. Ultimately, financial aspects remain an essential factor in an organization's performance.[28]Found that financial constraints and financial distress increase the likelihood of accounting restatements. In the public sector context, these findings emphasize the importance of sound financial management and the role of audits in identifying and preventing financial reporting errors. Overall, the results of this systematic literature review indicate that audit quality has a multidimensional impact on public sector performance. Audit effectiveness depends on technical and methodological aspects and is influenced by technology, organizational culture, transparency, and financial management. To improve public sector performance through quality audits, a holistic approach is needed that considers the complexity and uniqueness of the public sector and integrates best practices from various disciplines.

6 Conclusion

Audit quality plays a significant role in influencing public sector performance. Analysis of 15 selected studies reveals several key factors that influence the relationship between audit quality and public sector performance. The role of technology shows great potential in improving audit effectiveness and efficiency but also poses new challenges. Non-financial aspects such as stakeholder engagement and

shared value creation are increasingly important in assessing public sector performance. Cultural and institutional factors are crucial in shaping audit practices and reporting. Information quality and transparency are essential in building public trust and increasing participation. Financial aspects remain a fundamental factor influencing organizational performance and the reliability of financial reporting. These findings emphasize the need for a multidimensional approach to improving public sector audit quality, focusing on technical aspects and considering the broader social, cultural, and technological context. These conclusions lead to recommendations for developing a more holistic and adaptive audit framework for the public sector, which integrates technological innovation, considers cultural and institutional factors, enhances transparency and stakeholder engagement, and strengthens financial management.

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