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exploratory evidence from Canada and Denmark

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On the Legitimacy and Apoliticality of Public Sector Performance Audit: Exploratory Evidence from Canada and Denmark

Purpose: The increasing uptake of performance auditing¹ (PA), which entails both the facilitation and the control of government policies, has seriously challenged state auditors' claims that they are apolitical. This article aims to understand how supreme audit institutions (SAIs) operate to maintain and nurture the political neutrality and legitimacy of their PA.

Design/methodology/approach: We draw on Suchman's typology on legitimacy (1995) to analyze the PA reports of two countries with a long history of both performance auditing and accusations of political interference, namely Canada and Denmark. Documentary analysis and interview methods are employed.

Findings: Our study shows how the two SAIs have been pursuing pragmatic, moral and cognitive legitimacy through the professionalization and standardization of both the form and the content of their PA reports. Engaging and maintaining the dialogue with the audited administration, triangulating recognized social science methods, and emphasizing the "public interest" base of PA are some of the tools adopted to navigate the "grey zone" between objective, relevant and politically sensitive audits.

Research limitations: The paper's explorative approach limits the possibility for robust testing of the causal forces impinging on the SAIs' choices of legitimation strategies. Nevertheless, variations between the Canadian and Danish SAIs in the strategic use of some legitimacy tools such as the media suggest a difference in the role of Public Accounts Committee in the two countries that can be investigated in future research.

Originality/value: Much research exists questioning the political neutrality of PA, yet there has not been much discussion on how SAIs have been able to develop and preserve the prevalent legitimacy of their PA amid the criticism. More specifically, our research reveals the tendency of both the Canadian and Danish SAIs to strategically underline the "public interest" dimension of their PA in an attempt to increase both their legitimacy and political neutrality.

Keywords: Supreme audit institutions, performance audit, legitimacy, political neutrality

¹ Also known as Value-For-Money or VFM audit.

1. Introduction

In democratic systems, bureaucracies have no legitimacy of their own because the seal of legitimacy is conferred through elections. In public administration theories, civil servants in government are generally seen as having some democratic legitimacy to the extent that they are under the formal legal command of elected politicians on which the public exercises a degree of control through the electoral process. But this is not the case of the OAG [SAI]: its legitimacy is not about being linked to politics (i.e., under the direct authority of elected officials). Rather, its legitimacy is partly derived from being “outside” or “above” politics (Saint-Martin, 2004, p.134).

Supreme audit institutions (SAIs) are widely regarded as crucial institutions in liberal democracies, where they serve to check on the use and, on occasion, abuse of executive power. In order to fulfill this role, SAIs must be independent of government bodies. To properly perform their oversight role, SAIs must also be regarded as impartial to government policies; indeed, their role is not to judge the merits (or lack thereof) of public policies, but rather to ensure that the spending of public money has a legal basis and that all public expenditures are accounted for in a technically correct manner (INTOSAI, 1977). Since around the 1980s, the power and mission of most SAIs in liberal democracies have been expanded to include value-for-money (VFM) or performance auditing (PA) in addition to financial account auditing. PA implies that SAIs must now also assess the efficiency, effectiveness, economy (the three Es) and quality of government policies with a view to “enable good practice”.

Since it was introduced, PA has received much attention in the literature with rather conflicting results². On the one hand, some research argues that PA contributes to the quality of the political and democratic process by keeping citizens well informed and improving the position of elected politicians (Lonsdale, 2000; Roberts and Pollitt, 1994). On the other hand, other studies maintain that PA has a minor role in enhancing the political and democratic process (Bowerman, 1995; Everett, 2003; Tillema and Bogt, 2010; Pallot, 2003). For instance, Everett (2003) and Pallot (2003) expose how PA is mainly concerned with economic issues that focus on the inputs and outputs of administrations through their programs and activities rather than on the outcomes they have achieved.

Extant research about PA also seems to conflict with regard to its relevance for the audited administrations. While some research concludes that PA is fragile and has no significant value for the audited administrations (Morin, 2010, 2014; Van Loocke and Put, 2011), others maintain that PA can lead the audited administrations to act based on the state

² See Parker, Jacobs and Schmitz (2020, p. 285) for a synthesis of the key issues addressed by previous PA studies.

auditors' recommendations (Reichborn-Kjennerud, 2013; Reichborn-Kjennerud and Johnsen, 2019; Torres *et al.*, 2019).

The relevance of PA has also been examined through the lens of the auditors–auditee relationship. In this context, it has been argued that the relevance and credibility of PA depend, *inter alia*, on the auditors' attitude toward the auditee during the audit process. This suggests two possibilities. First, the state auditors can adopt a cooperative approach, embracing their role as facilitators of good management and taking the organization's views into consideration. This attitude tends to have a positive impact on the auditee, who is then usually more responsive to the SAI's recommendations (Guthrie and Parker, 1999; Parker *et al.*, 2020). Nevertheless, this cooperative attitude raises questions regarding the SAI's independence from the government, as it may turn performance auditors into legitimizers of government action (Funnell, 2015; Jacobs and Jones, 2009) or “involuntary accomplices of Administrations” (Morin and Hazgui, 2016, p.572). The second possibility is that the auditors adopt a non-cooperative approach, focusing on their independence and their disciplinarian role (Triantafillou, 2017). In this case, the auditors may become overly critical, and the auditee may resist the auditors' recommendations, thus compromising the relevance of the process (Funnell and Wade, 2012; Parker *et al.*, 2020). In this context, many authors argue that, due to PA, SAIs are now facing a unique relevance-independence dilemma where “in [their] relation with central government, [they] must be neither too distanced, thereby risking losing relevance and legitimacy, nor too close, thereby risking compromising their independence” (Bringselius, 2014, p.76).

While extant findings about the relevance of PA to administrations and their role in the political and democratic process seem quite contrasted, there seems to be a consensus in the literature about the complexity and nearly impossible political neutrality of PA. Though both the laws applicable to and the legal status of SAIs forbid them from interfering in politics, a variety of media headlines as well as academic researchers suggest that PA simply cannot be “apolitical” (Funnell *et al.*, 2016; Grasso and Sharkansky, 2001; Kells, 2011; Radcliffe, 1999). Firstly, it has been argued that the technical criteria for whether government policies provide value for money are much more vague than those pertaining to legal compliance and budgetary correctness. In other words, research suggests that there is no neutral, apolitical understanding of what value for money is (Christensen *et al.*, 2002; Funnell, 1998). There is much room for subjective interpretation, which makes PA more prone to criticism (Bowerman and Humphrey, 2002; Everett, 2003; Lapsely and Pong, 2000). Secondly, the criteria used to choose the issues to be investigated often reflect highly visible areas and “political hot spots” (Kells, 2011; Sutherland, 2003, p.213). Finally, the highly mediatized scandals that PA findings have triggered over the years indicate that PA may have become a source of “juicy bits” for the media (Bringselius, 2014; Funnell *et al.*, 2016). In view of all that, SAIs' claim of the political neutrality of their PA has been depicted as “a ceremonial myth aimed to provide legitimacy to state auditors—even though this might belie actual practice” (Gendron *et al.*, 2007, p.127).

Overall, the studies referenced above teach us that PA is inherently sensitive and complex, and that balancing independence, relevance and political sensitivity might be a very delicate challenge for SAIs (Bringselius, 2014; Christensen *et al.*, 2002; Radcliffe, 1999).

This conclusion is incidentally supported by several mediatized clashes between political powers and some state auditors who were accused of political interference during their mandates (Morin and Hazgui, 2016; Triantafillou, 2017). Nevertheless, the fact that the authority of PA reports is recognized and widely accepted suggests that they remain legitimate in the eyes of the key stakeholders. In this context, what exactly maintains their legitimacy? Existing research does little to answer this question. Overall, studies analyzing the actual content and design of PA reports are surprisingly rare and tend to focus on one particular aspect of the reports. For instance, Keen (1999) analyzed 81 PA reports published by the National Audit Office in the UK to examine the type of thinking used to generate the audit results. The author concluded that PA was highly intuitive because it mainly relied on pragmatic reviews of documents and interviews, not on formal quantitative analysis. In the same vein, Lonsdale (2000) examined the audit methods used within 137 reports published over a period of six years by five European SAIs and concluded that despite several developments in PA methods such as the increased use of surveys and literature reviews, there was still an extensive use of document examination and interview evidence in the audit work. Using the findings of one specific PA report as an example, Radcliffe (2008) showed how performance auditors are often “constrained both by themselves and others from making observations that may be publicly unpalatable” (p.99). Finally, based on an analysis of the PA reports between 2001 and 2012 published by the Australian Auditor General, Parker *et al.* (2019) conclude that the primary and substantive focus of the PA work is and has remained a focus on audit of controls rather than an analysis of actual outcomes. In sum, while some studies have undertaken a thorough analysis of PA reports, they tend to provide a rather partial and descriptive view of their content, which does not explain how these different characteristics work together in building the credibility of these reports. This is all the more important as the legitimacy of these audits is exactly what seems to contribute to developing their public value (Moore, 2013) and to civil servants’ perception that PA reports are useful (see, for instance, Johnsen *et al.*, 2019).

In this explorative study, we draw on Suchman’s typology on legitimacy (1995) to analyze the PA reports of two countries with a long history of both PA and accusations of political interference, namely Canada and Denmark. Although the choice of these two countries with different contexts (a large Commonwealth country versus a small EU country) may seem surprising, what we observed in relation to the history and characteristics of their PA revealed interesting similarities that made them good candidates for the exploratory aim of our research.

The remainder of the paper is organized as follows. We summarize the literature questioning the apoliticality of PA in section 2. We then present our theoretical underpinnings and research method in sections 3 and 4, respectively. Section 5 summarizes our analysis. We conclude with a discussion of our findings and main contributions in sections 6 and 7.

2. The Quasi-Impossible Apoliticality of PA: A Literature Review

One of the most crucial rules of state auditors is “to not enter the political debate³”. This is important not only to safeguard accountability and the democratic process, but also to ensure the credibility and overall legitimacy of SAIs (Johnsen *et al.*, 2019; Triantafillou, 2017). In this context, most of the legal mandates of SAIs worldwide specifically and explicitly prohibit any comment on government policies apart from how efficiently public money is spent in applying the policies (Funnell, 2004). State auditors cannot question the priorities and objectives of government, only the ways through which they are achieved.

While it may seem easy, protecting the political neutrality of PA turns out to be a complex challenge in practice. Based on our literature review, we identified three main issues that are repeatedly put forward to explain why the apoliticality of PA cannot be taken for granted or fully achieved: (1) the complexity and subjectivity of evaluating efficiency, (2) the focus on sensitive areas to audit, and (3) the political mediatization and instrumentalization of some of the findings.

First, it has been argued that PA is based on concepts such as business evaluation, efficiency and effectiveness that are very open concepts, left to the subjective interpretation of every auditor (Everett, 2003). In this context, there seems to be “more opportunities with efficiency auditing for the Auditor General to be harried by auditees and for the conclusions reached in efficiency audits to be ridiculed as the prognostications of uninformed dilettantes” (Funnell, 1998, p.454). The simple fact that state auditors must evaluate the coherence between the administration’s own policies or objectives and the programs they put in place in response to such policies or objectives may invariably cause the government to attack SAIs for exceeding their legislated remit (see, for instance, Guthrie and Parker (1999) in the case of Australia, Christensen *et al.* (2002) in the case of Norway, and Keen (1999) in the case of Britain).

Second, the literature exposes how the criteria for choosing the issue that will be subject to PA often implies high materiality and high-risk areas that tend to attract attention and political interest (Johnsen *et al.*, 2019; Kells, 2011; Radcliffe, 1999). This situation has been acknowledged by auditors themselves, who admit that “certain audit topics or inquiries were facilitated by growing political interest, or by changing views among senior civil servants” (Radcliffe, 1999, p.346). This may have to do with SAIs’ desire to point to their own performance and to legitimize their existence, which usually places them in the position of looking for controversial areas to audit (Bringselius, 2014). Given that PA may be concerned with what Sutherland (2003, p.213) terms “political hot spots”, Morin (2008, p.718) adds that some auditors might act “like headline hunters [...] desperately seeking press coverage for their [PA]”. In addition, the fact that choosing the subject to be audited and the criteria against which it will be assessed is unique to every instance of PA tends to place auditor judgment at the centre of the audit, therefore making the audit more susceptible to a perceived lack of neutrality (Funnell *et al.*, 2016).

³ Extract from the Office of the AG of Canada VFM audit manual, p.36.

The third issue relates to the highly mediatized consequences of some PA reports. If we look at some political scandals that PA has triggered over the years, it becomes difficult to believe in their apolitical ideal. Whether in the UK (Bowerman *et al.*, 2003; Morin and Hazgui, 2016), in Canada (Free and Radcliffe, 2009; Sutherland, 2003), in Norway (Christensen *et al.*, 2002) or in Denmark (Schmidt, 2009; Triantafillou, 2017), the media attention and open government criticism generated by some PA have clearly thrown national audit offices “into the political spotlight” (Morin, 2014, p.396). The ways in which some PA results are exposed by the media often trigger political debates and increase pressure from the opposition (Raudla *et al.*, 2015). In this context, PA has proven its capacity to embarrass the government (Bowerman *et al.*, 2003; Sutherland, 2003). In a British case, Sharma (2007) exposes how the Public Accounts Committee (PAC) itself tends to dramatize the findings of PA as it seeks to demonstrate “public accountability in progress” (p.290). Parker *et al.* (2020, p.16) also expose how, in Australia, performance auditors tend to demonstrate the relevance and credibility of their role “through appealing to parliamentary and media interest in their reporting and critiquing issues that those parties can take up”. While the media coverage and dissemination of PA findings can be useful to force the government to implement changes (Baker and Rennie, 2006; Parker *et al.*, 2020), they have mostly been identified as a major risk for the political neutrality of PA (Bringselius, 2014).

To summarize, all three issues highlighted above appear to support the point made by Grasso and Sharkansky (2001, p.16) that PA “is inherently political and sometimes deals with issues of the utmost sensitivity. Efforts to ‘neutralize’ the work of auditors, or to adhere to simplistic notions of independence, seem doomed to frustration”. Yet, while SAIs walk and talk with politicians, it remains crucial for them not to act as politicians⁴. They must protect their political neutrality, even if it comes down to only protecting the appearance of apoliticality (Funnell, 1998). Failing that, the legitimacy and overall credibility of state auditors could be compromised (Gendron *et al.*, 2007; Radcliffe, 1999).

What the paragraphs above illustrate is that research has been quite critical of the political neutrality of PA. Meanwhile, there has not been much work exposing SAIs’ efforts to protect and demonstrate this important attribute of their work. Clearly, this is an important issue to investigate if we wish to better understand how PA has been advancing amid the critique of politicization.

3. Theoretical Underpinnings: Organizational Legitimacy

Organizational legitimacy has been a longstanding problem for most organizations in general, and for public institutions in particular, as they have come to realize that they need to express themselves and to report in ways that demonstrate conformity with the values of their general audience (Dowling and Pfeffer, 1975; Pollitt and Summa, 1997). In the case of SAIs, legitimacy is crucial for conducting PA that is trustworthy and credible (Funnell, 2015; Lonsdale, 2008; Triantafillou, 2017). In this context, Johnsen *et al.* (2019, p.174) maintain that “what seemed to have enhanced the civil servants’ perception of the

⁴ We thank Reviewer 2 for this point.

PA reports as useful was the perception of the legitimacy of the SAI as an institution that reduces and prevents mismanagement and corruption”. This assumption aligns with other research that identified legitimacy as one of the main strategies for SAIs to develop relevance and public value (Corderly and Hay, 2019; Moore, 2013).

SAIs’ legitimacy is all the more critical in the context of PA. As demonstrated in our literature review, the credibility and political neutrality of PA remain highly contentious (Radcliffe, 1999, 2008; Morin, 2003; Skærbæk, 2009; Funnell and Wade, 2012). Any sense of a lack of legitimacy can therefore put SAIs in an insecure position in terms of whether their PA operations have a *raison d’être* and provide public value.

In this research, we chose to build on Suchman’s three-pronged model to examine how SAIs more or less deliberately achieve and maintain PA legitimacy (Suchman, 1995). This choice is motivated by the fact that Suchman’s typology allows for both an institutional analysis and a strategic analysis of an organization’s legitimacy. The model also refers to distinct dynamics of legitimization, opening the possibility for examining organizations’ use of different strategies depending on their environment.

In his conception of *pragmatic legitimacy*, Suchman (1995) integrates elements of calculation and self-interest, and considers the pursuit of private interests to be an integral part of the legitimacy of organizations. Pragmatic legitimacy is thus based on calculated efforts and implies that the organization aims to satisfy its stakeholders’ expectations. Pragmatic legitimacy has three sub-categories according to the importance of calculated reasoning and how far the organization decides to go to meet the interests and expectations of its stakeholders.

The second category of Suchman’s typology, *moral legitimacy*, on the other hand, is based on social reflection, where the organization strives for a positive normative evaluation of its activities. Moral legitimacy is not interested in the results or the benefits of the action, but rather in its appropriateness and alignment with generally accepted values. It includes four subcategories depending on whether the focus is on the consequences of the organization’s work, the organization’s procedures or structure, or the personal qualities of the organization’s members.

The third category of Suchman’s typology is *cognitive legitimacy*, which is based on criteria related to understanding and being “taken for granted”. It implies that the organization must conduct itself in ways that allow its stakeholders to understand why and how the organization does what it does. To become “taken for granted”, the organization must also have the required competence to conduct its activities properly.

<i>Type of legitimacy</i>	<i>Key characteristics</i>	<i>Subcategories</i>
Pragmatic legitimacy	Calculated interests and answering of stakeholders’ expectations.	Exchange Influence Disposition
Moral legitimacy	Positive evaluation of the consequences, the organization’s procedures or structure, or the	Consequential Procedural Structural Personal

	personal qualities of the organization's members.	
Cognitive legitimacy	Transparent, justified, and plausible actions. Adequate competence.	Comprehensibility Taken-for-grantedness

Table 1: Typology of legitimacy (Suchman 1995, p.584)

Despite the legitimacy of PA being both important and fragile, it has rarely been investigated. There are, of course, a few studies that allude to the use of expertise, the development of PA methodologies or the adherence to recognized audit standards as key mechanisms used by SAIs to build legitimacy for their work (Christensen *et al.*, 2002; Dahanayake, 2020; Gendron *et al.*, 2007). While we acknowledge the relevance of those studies, none of them goes so far as to provide a systematic review of all of the efforts and resources used by SAIs in the process of legitimizing PA, nor how these resources influence, conflict with, or relate to each other in reconciling SAIs' stakeholders' expectations, and in achieving particular forms of legitimacy. This is what we intend to do in our study.

4. Method

4.1 Case selection

This study focuses on PA in two countries with a long history of both PA and accusations of political interference, namely Canada and Denmark. A key rationale for selecting these two countries is that their PA continues to be accepted and considered legitimate despite various public accusations of politicization. Of course, several other countries may be in a similar situation, notably other Anglophone and Nordic countries. Yet, the authors' personal knowledge of the Canadian and Danish cases made these countries good candidates for an explorative study that seeks to illustrate how SAIs have been nurturing the legitimacy of their PA. The other rationales for our choice include the fact that Canada and Denmark display several commonalities regarding their institutional and political contexts. For instance, both countries have Westminster-style SAIs with PACs reporting to parliament. Moreover, because PAC members represent the major parties in parliament and are headed by the opposition, the government is encouraged to take the results of the PA seriously (OECD, 2002). Both countries also have a non-partisan, consensus-style government. Regarding the difference in state type (federal vs unitary), we find this unlikely to be important for the politicization and legitimization issue because of the clear division of jurisdictions between the federal and provincial auditors (Blume and Voigt, 2001).

Although our cases share several traits in relation to the overall authority of their SAIs, we believe that the Danish SAI benefits from an additional specificity that may protect it more than its Canadian counterpart from the risk of politicization: namely, a strong consensus-orientation due to the fact that the Danish PAC has a very strict informal rule of consensus, a rule that has only been breached once since 2000 (Knudsen, 2001; Triantafillou, 2017). There may be many reasons for this consensus orientation, but it seems that it reflects a wider pattern of the Danish political system in which a long tradition of minority

governments have led to extensive parliamentary cooperation (Christiansen and Pedersen, 2014). This is not to imply that minority governments will necessarily always bring about consensus style politics, only that this seems to have been the predominant pattern in Denmark.

In sum, while the high degree of similarities between our two illustrative cases may reduce the generalization potential of our study, we believe that the similarities facilitate the interpretation of potential differences in the SAIs’ choice of strategies and enhance the trustworthiness of our findings (Malsch and Salterio, 2016). Additionally, given that our study is exploratory, our aim is not to provide specific answers as to why such and such mechanism is used, but rather to provide a thorough understanding of how SAIs have been designing the content and form of their PA to preserve their legitimacy. The major similarities and differences between our two cases are summarized in Table 2 below.

	<i>Similarities</i>	<i>Differences</i>
Tradition of PA	Long traditions of PA. Legal mandates prohibiting SAIs from commenting on government policies.	
Westminster-style SAI with PAC reporting to parliament	Both have a Westminster-style SAI with a PAC. Both the Canadian and the Danish PACs are headed by a member of the opposition.	The scope of the Canadian PAC is wider than that of the Danish one (OECD, 2002). The Danish PAC has very strong informal rules of consensus.
Political system	Non-partisan, consensus-style government.	Canada is a federal state; Denmark is a unitary one. Denmark has a long tradition of minority government and parliamentary cooperation.

Table 2 Overview of the similarities and differences in the institutional and political contexts of the Canadian and Danish SAIs

4.2 Data collection

This study relies primarily on publicly available documents issued by the Office of the Auditor General of Canada (OAGC) and the Danish Rigsrevisionen. The SAIs’ annual audit reports constitute the key output of their activities. This is where they present their assessment of government policies, and these documents are therefore the basis of the accusations of political interference occasionally made by the government or other groups.

We collected the audit reports issued by the two SAIs between 2009 and 2018 (both inclusive) that focused exclusively or mainly on PA. We also examined press releases and interviews given by SAI officers in national newspapers or on national television regarding their PA during the period studied. We assume that a longitudinal analysis was fundamental to fully understand how the SAIs try to preserve the apoliticality of their PA. Moreover, we aimed at studying relatively recent PA practices and therefore focused on this period.

The Danish SAI's audit reports combined financial, legal and PA into one document. It was therefore necessary to study reports that may deal with audit issues other than PA. In Canada, the OAGC issues three types of reports: financial audit reports, performance/VFM reports and special examination reports. We examined 138 PA reports along with the Canadian PA manual and an overview report describing key concepts and principles for Canadian auditors conducting PA. In the Danish case, we examined 199 SAI reports in which PA played a prominent role, along with 10 annual reports and 12 statements from the Auditor General (AG) to the public media.

4.3 Data analysis

All of the Danish and Canadian documents were imported into and coded using NVivo software. An initial descriptive coding was done using an open, atheoretical and inductive coding approach (Strauss and Corbin, 1990) to create a summary compilation of the various tools used by the SAIs in their public reports and statements. At this level, codes such as the use of social science, the use of external experts and explicit references to national and international rules and guidelines were identified inductively. In the second phase, we recoded all the documents in our database deductively and theoretically. As summarized in Table 3 below, we created three additional parent codes, reflecting Suchman's three dimensions of organizational legitimacy, to which we attached corresponding key codes in NVivo. In the second coding phase, we mainly focused on the codes (legitimacy strategies) that were simultaneously observed in the Canadian and the Danish SAI. This helped us constructing our findings narrative.

4.4 The validation interviews

Once the analysis of the documents was completed, we sought to deepen and complete our findings by collecting insights from individuals with experience and closer knowledge of the legitimacy considerations of both SAIs⁵. We thus conducted focused interviews with officials and former officials at the Canadian and Danish SAIs. During these interviews, we used the same interview guide and asked the interviewees to clarify, comment on and explain our observations. As illustrated in table 3 below, two interviews were conducted with former executives who had each worked for more than 10 years on PA within the Canadian SAI and one interview was held with a former provincial AG (CA-1; 2 & 3). A current official at the OAGC also provided extensive commentaries on our findings (CA-4). On the Danish side, two interviews were conducted, both times with two officials at the Danish SAI (DEN-2 & 3). An additional interview, conducted in 2017, was also included in our interviews database, as it contained relevant insights into some of our empirical observations (DEN-1). These six interviews and the personal commentaries provided by the present member of the OAGC allowed us to nuance and to expand our analysis, particularly in relation to the rationales underlying the legitimization strategies identified. The interviews lasted about an hour each. The Canadian interviews were recorded and fully transcribed. The Danish interviews were not recorded but extensive notes were taken by the authors following the interviews.

⁵ We are grateful to reviewer 1 for this suggestion.

<i>Interview</i>	<i>When</i>	<i>Who</i>	<i>Duration of employment</i> ⁶
CA-1	August 2021	Former PA director	More than 10 years at the OAGC
CA-2	August 2021	Former provincial AG	7 years as an AG
CA-3	September 2021	Former PA director	More than 10 years at the OAGC
DEN-1	February 2017	Head of office	More than 10 years with the RR
DEN-2	December 2020	Head of office	More than 10 years with the RR
		Senior Advisor	More than 10 years with the RR
DEN-3	June 2021	Head of office	More than 10 years with the RR
		Senior Advisor	More than 10 years with the RR

Table 3 Interviewees profile

5. Findings

Our empirical analysis identified several vehicles through which SAIs aspire to maintain and reinforce the legitimacy of their PA. First, we classified these vehicles according to which category (and sub-category) of legitimacy they contribute to developing—pragmatic, moral or cognitive. Second, we tried to link each identified vehicle to the main critique it may contribute to countering⁷. This is summarized in table 4.

<i>Legitimacy category</i>	<i>Legitimacy subcategory</i>	<i>Main strategies identified</i>	<i>Main critiques targeted</i>
Answering expectations to maintain pragmatic legitimacy	Influence legitimacy	Engaging and maintaining dialogue with the administration	The focus on sensitive areas to audit
	Dispositional legitimacy	Consultations with experts and academics for audits and external reviews	The complexity and subjectivity of evaluating efficiency
		Limited use of effect evaluations	The complexity and subjectivity of evaluating efficiency
Securing moral legitimacy	Procedural and structural legitimacy	Adherence to well-recognized norms and guidelines and to a code of professional conduct	The focus on sensitive areas to audit

⁶ The exact duration of employment is left vague to protect anonymity.

⁷ Here we refer to the main critiques identified in our literature review in relation to PA, that is to say: the complexity and subjectivity of evaluating efficiency, the focus on sensitive areas to audit, and the political mediatization and instrumentalization of the findings.

		Use of scientific and social science methods	The complexity and subjectivity of evaluating efficiency
	Consequential legitimacy	Careful formulation of the findings	The political mediatization and instrumentalization of the findings
Aspiring for cognitive legitimacy	Comprehensibility	Legal authority, clarity, and succinct summaries Proper communication strategies	The political mediatization and instrumentalization of the findings
	Comprehensibility	Interdisciplinary requirements for auditors	The complexity and subjectivity of evaluating efficiency
	Taken-for-grantedness	Public interest / societal impact of the PA	The focus on sensitive areas to audit

Table 4 Sources and forms of legitimacy of PA in Canada and Denmark

5.1 Maintaining pragmatic legitimacy

To obtain and preserve *pragmatic legitimacy*, organizations usually need to calculate the expectations of their most immediate audience and the practical consequences of their activities for that audience (Suchman, 1995). In the case of a SAI, parliament and government are their most immediate stakeholders and legitimizing their PA thus requires anticipating the expectations of both of these parties. In this context, we observed that the OAGC and Rigsrevisionen both pay considerable attention to exposing how their PA is systematically based on *consultations and continuous dialogue with the audited administrations* throughout the various phases of the audit. Concretely, this strategy implies a discussion between the auditors and government representatives to validate the scope of the audit, its purpose and the criteria to be used during the audit (DEN-1;2; CA1; 2;3;4). Indications that the administration “reviewed and accepted the suitability of the criteria used in the audit” were present in all the analyzed Canadian and Danish reports. According to CA-4, criteria are established at the outset of the audit, and entity senior managers provide their confirmation that the audit criteria are suitable. “This sets the audit up for legitimacy, because it demonstrates that the auditees believe in these criteria and in the findings that will be based on them” (CA-4). CA-2 added that “we specify our mandate after discussions with them and throughout the work, we maintain contact and discussions with them on every aspect of the audit”. From the Danish side, as well, the importance of “strengthening the dialogue with the ministries about the PA’ criteria and conclusions” was invoked as crucial (DEN-2). The administrations’ involvement in the audit process is also highlighted in the PA reports themselves, which mention that the organization had the opportunity to discuss the criteria, including their feasibility, and to respond to the SAI’s recommendations. In this perspective, engaging in continuous dialogue with the administration from the planning of the audit through to the reporting of the findings reflects what Suchman (1995) calls *influence legitimacy*. This subcategory of pragmatic legitimacy involves the organization incorporating a key stakeholder into its working process and agenda, thus displaying, at least in appearance, an openness to the stakeholder’s interests (Suchman, 1995). According to all of our interviewees, the fact that

auditors co-construct the various steps of the PA process with their auditees and align their specific audit criteria with the audited administrations' own criteria contributes to maximizing the auditees' responsiveness to their findings (CA-1; 2;3 & 4; DEN-1;2&3). Summing up this aspect CA-3 declared "PA takes longer than financial auditing, you have to try and establish relationships [with auditees], make sure they understand the process, make sure they understand what is going to come out the other end, and take the time to answer their questions, to present and when the report is drafted, it is drafted in a way that encourages them to implement the recommendations".

Explicit references to the audited administration involvement alongside the auditors were noted consistently over our ten-year analysis period, both in Canada and in Denmark. This consistency suggests that the SAIs may have found it to be a way of building trust with their auditee, trust that is essential in trying to establish their so often questioned relevance for the audited administrations (Morin, 2014; Rambøll, 2016). While there may be several reasons for the SAIs' dialogical engagement with the auditee, it does not seem to have much to do with legal or professional requirements. The Canadian and Danish laws, and the International Standards of Supreme Audit Institutions (ISSAI), are all unclear about which criteria and procedures to use when conducting concrete PA. The obvious answer is the one provided by the SAIs themselves: they want to adjust the criteria to provide PA that is as relevant and useful as possible to the auditee and to ensure that any concerns about the focus and approach of the audit will be voiced and resolved at a very early stage. Another reason for dialogue with the auditee, which does not rule out the previous one, is that the SAIs may use this dialogue as a strategic way to pre-empt government accusations that the PA is dedicated only to sensitive or "highly visible" areas and ignorant of the complexity of the audited practices. In this context, agreeing with the government on "why this particular performance audit matters" might help to shield SAIs from the common accusation of merely acting "like headline hunters" (Morin, 2008).

While SAIs take their auditee's views and expectations into consideration, they cannot risk losing their objectivity, which may result in losing the trust and support of parliament—which is the key recipient and analyst of their reports. Accordingly, SAIs' quest for pragmatic legitimacy also entails demonstrating to parliament that they are "'trustworthy', 'decent' and 'wise'" (Suchman, 1995, p.578) in accomplishing their mission. For this, our analysis revealed that both the OAGC and Rigsrevisionen *use external experts* to attest to the objectivity and overall quality of their PA and, in some cases, assist in conducting the efficiency analysis. In the case of Denmark, an external evaluation panel consisting of five university professors assesses the quality of Rigsrevisionen audits every year. The experts evaluate the criteria used to write the analysis and conclusion as well as the link between the aim, analysis and conclusion of the audits. In Canada, the OAGC includes an external audit committee responsible for reviewing the PA reports. SAIs are also subject to international peer reviews, which, in the case of Canada, occurred in 2010 and 2019 and were followed by an action plan in response to the recommendations⁸. Suchman (1995) refers to this subcategory of pragmatic legitimacy as "*dispositional legitimacy*", where an organization uses some dispositional attributes to establish its "humanity" and its moral

⁸ <https://open.canada.ca/data/en/dataset/402aac66-9819-41fe-ad04-c651aed1239a>

responsibilities to key stakeholders. By submitting their work to evaluations by experts or other SAIs, both the Canadian and the Danish SAI display their openness to external scrutiny. As Cordery and Hay (2019) maintain, this kind of external scrutiny and validation remains essential for SAIs because it contributes to building trust in their work and gaining public support. The authors also add that “external reports of SAIs’ legitimacy are rare, but peer reviews are one option to show external stakeholders that an SAI has legitimacy” (Cordery and Hay, 2019, p.138).

Regarding the use of experts in the execution of audits, our Canadian interviewees reported that an audit advisory committee comprised of external experts takes part in almost all of the performance audits. According to them, the OAGC “tries and get objective people, and if it’s impossible, just make sure to get balancing points of views” (CA-3). The members of this committee are chosen based on their close knowledge of the audited sector (academics, retired government officials, or retired industry officials) and they contribute to finalizing the audit plan (major issues to be investigated, audit criteria, methods, etc.) (CA-1, CA-2). These experts can also be consulted by the audit team at any time during the audit, for “internal brainstorming” if deemed necessary to improve the understanding of an encountered issue (CA-1) or to assess whether the state auditors “are in the right direction” (CA-2). In this context, the Canadian experts do not interact with the audited department, only with the audit team to whom they provide advice. In some instances, they can also be engaged to do specific work: “For example, in 2018 we presented a PA report about replacing Montreal’s Champlain Bridge. In that case, we needed the assistance of external professional engineers” (CA-4). In Denmark, 23% of the VFM reports used recognized consultants or university researchers to conduct or qualify the analysis of the VFM reports. In our interviewees’ words, experts are generally used “as a supplement to the areas/ methods, where the Rigsrevisionen does not have the needed skills. For instance, the Danish Center for Social Science Research helped with the data in the context of casework in the justice area, language experts have examined the municipalities’ communication towards immigrants, efficiency in the employment service etc.” (DEN-3). In this context, when asked about the relatively low percentage of reports that used consultants, officials at the Rigsrevisionen pointed both to the limited number of academic experts in the specific fields of PA and to the importance of ensuring that the audits adhere strictly to the mandates and criteria of the organization’s PA reports. This is easier to ensure when the audits are conducted (solely) by the Rigsrevisionen’s own employees (DEN-1; DEN-2). Based on our interpretation, the Rigsrevisionen’s limited use of external experts seems to have to do with avoiding situations in which experts either exceed their mandate or produce audit results that generate academic disputes. This approach to the use of external experts differs somewhat, but not fundamentally, from the OAGC’s approach. Canadian experts do not seem to be involved in conducting the audit per se, but they are involved in planning it, and they are consulted whenever the audit team needs assistance about a particular issue (CA-1;4). Thus, while the way in which these experts are used differs between the SAIs, the rationale is the same: ensuring that the audit team has adequate knowledge of the audited entity and operate within the SAIs’ legal scope. In accordance with both the Canadian and Danish interviews, our documentary analysis revealed that the consultations with experts or industry specialists while conducting the PA had much to do with complex areas of investigation such as cybersecurity (Rigsrevisionen,

February 2018) or Interest-Bearing Debt (OAGC, 2012). This suggests that avoiding erroneous and irrelevant PA is perceived as highly important to the SAIs. Using external consultants helps to diminish the risk of issuing irrelevant conclusions and thus be criticized for lacking sufficient expertise in the field that they audited (Triantafillou, 2017). This strategy can also help auditors counter critics who maintain that the complexity of PA makes it impossible to provide a neutral and objective evaluation of the government's actions (Christensen *et al.*, 2002; Funnell, 1998). SAIs' willingness to adopt external performance standards and involve consultants in the backstage practices of its auditing process thus reveals another key strategy used to build the political neutrality of their PA.

Finally, we noticed that both the OAGC and Rigsrevisionen rarely engage in evaluating the effectiveness of government programs. While many PA reports evaluated whether the government programs achieved their stipulated goals, the audits generally said nothing about whether the achievement (or lack thereof) of the goals was due to the program or other factors. This *limited engagement in actual effect evaluations* is reflected in the methods used in PA. In the Danish case, questionnaire surveys were used in only one out of seven audits. Moreover, fewer than 8% of the audits used regression analysis, and none used experimental designs, suggesting that the audits do relatively little in the way of examining the causal effects of government policies and programs. Unlike in Canada, Danish government departments are not obliged to undertake effect evaluations of their programs, although several have recently begun doing so. Both our interviewees at the Rigsrevisionen confirmed that "they have made a few effect evaluations", pointing to the fact that the Rigsrevisionen is not driven by general academic curiosity about causal efficacy, but rather by a desire to identify potentially problematic features, such as inefficiency, of government policies and programs (DEN-1; DEN-2). They added that effect evaluations and their causal claims are essentially contestable in methodological terms. The uncertainty following from this contestability does not go well with the Rigsrevisionen's strong emphasis on providing correct and certain audits (DEN-3). Finally, it should be noted that other Danish public institutions are concerned more directly with the effect evaluation of public programs. In Canada, the tendency was not very different. When the outcome of federal practices on employment, security or other issues was mentioned, it was in descriptive terms referring to general knowledge or to the OAGC's own experience with the audited domain rather than in terms of effect evaluation. Between 2009 and 2018, the OAGC released two reports (in 2009 and 2013) assessing the effectiveness of the programs established by federal entities. These reports only aim to assess whether "the government has the means in place to measure the effectiveness of its programs". Accordingly, our interviewees highlighted that they "simply cannot audit the effectiveness of the outcomes because it would mean going to get into policy-making" (CA-1). They further explained that the few public "effectiveness-focused" reports can only state "that the criteria chosen to determine effectiveness by the audited administration were not the right criteria or were not sufficient, but no AG has the right to say that the government program has reached its objective, or not" (CA-2). This would explain why the two effectiveness reports we found over our ten-year period did not include any use of regression analysis or experiments that could highlight any causal effects between the federal entity's performance and the effectiveness of its evaluation programs.

Overall, the limited use of effect evaluations in Canada and Denmark is noteworthy considering the rise of the evidence-based policy movement in both countries (Hansen and Rieper, 2010; Young, 2013). The movement calls for increased use of effect evaluation in order to establish what works, and it encourages the dissemination of best practices. There may be many practical reasons for abstaining from effect evaluations, including a lack of measurable data from the auditees (Parker *et al.*, 2019) or the division of labor with other national evaluation institutions. However, SAIs also seem reluctant to undertake effect evaluations because, if the evaluation shows the government policies had no (or even negative) effects, the SAI may be accused of entering the policy-making debate. An obvious case that comes to mind is Denmark's heavily subsidized agricultural policy, which is distorting the allocation of resources between economic sectors and has widespread negative environmental effects. A PA report of the economic and environmental effects of this policy is very likely to be met with accusations of improper political interference by many of the major political parties. In any case, the limited use of effect evaluations does not seem to be limited to our two cases, given that Parker *et al.* (2019) reported the same tendency in the Australian PA reports, despite the AG members suggesting otherwise. When questioned by the media about the limited use of effect evaluations, the Canadian AG argued that "effectiveness, especially when projected into a long-term scenario, can be difficult to assess" and alluded to the fact that some of these evaluations involved measuring people, which is not an easy task⁹. In the same vein, interviewees from both Canada and Denmark maintained that "there are too many uncertainties [with evaluating effectiveness] and this uncertainty scares the SAIs, so we concentrate on work where we have certain, or almost certain, proof that we are right" (CA-2); and given that "[SAIs'] auditors have to be authoritative, precise and sure, there cannot be any methodological insecurities about their conclusions" (DEN-3). These extracts tend to confirm our initial assumption that the limited focus on effect evaluations stems from SAIs' pragmatic desire to avoid being criticized for making improper evaluations or for exceeding their legislated remit by doubting the actual outcomes of the governments' programs.

5.2 Securing moral legitimacy

According to Suchman (1995, p. 579), *moral legitimacy* takes one of three forms: evaluation of outputs and consequences, evaluation of techniques and procedures, and evaluation of categories and structures. In our analysis of both SAIs' PA reports, we noticed that most of their moral legitimacy was founded on the techniques and procedures that they use to consolidate the neutrality of their PA practices. First, the ***adherence to well-recognized norms and guidelines*** was highlighted in most of the analyzed reports and more often in the later years, specifically from 2014 on in the case of Rigsrevisionen. Like the SAIs of many other OECD countries, the Canadian and the Danish SAIs flag their adherence to well-recognized guidelines, standards and professional codes of conduct that emphasize an objective and independent state of mind. In the case of the OAGC, the references are mostly national, comprising the Chartered Professional Accountants of Canada (CPA Canada) assurance standards and the OAGC's professional code of conduct and internal policies. A statement certifying that "all of the audit work was conducted in

⁹ <http://www.canadian-accountant.com/content/business/activist-auditors-general-iii-a-political-force>

accordance with the standards for assurance engagements set by The Canadian Institute of Chartered Accountants. While the Office adopts these standards as the minimum requirement for our audits, we also draw upon the standards and practices of other disciplines” is therefore included in each of the PA reports. The reports also mention the standards of the International Organization of Supreme Audit Institutions (INTOSAI), but only as a source of information to remain “informed of new developments in the field of auditing” (PA Manual, p.68). In contrast, Rigsrevisionen has been quite active in developing international auditing standards, the so-called International Standards of Supreme Audit Institutions (ISSAI), under the auspices of INTOSAI. This recent standardization and particular display of auditing rules is reflected in the Danish audit reports, which have stated since 2014 that they adhere to the ISSAI. However, as in the case of the OAGC, there is no clear indication as to which standards are actually used in the individual reports. Out of the 199 analyzed reports, 196 simply state that they adhere to ISSAI 100 to 999, which covers all of the standards pertaining to PA. Moreover, Rigsrevisionen first published its standards for good auditing practice in 2016 (Rigsrevisionen, 2016a). While Rigsrevisionen has been legally required to follow good public sector auditing practices for a long time, they were not strongly codified until fairly recently, instead taking the form of internal, unpublicized guidelines (Henning and Rasmussen, 2013).

In any case, both the OAGC’s and Rigsrevisionen’s references to the professional standards they followed, whether national or international, are often explicit as a way of signaling that the scope and criteria chosen for the PA are not based on the auditors’ subjective preferences, but on widely recognized—and therefore impartial—standards. This strategy thus contributes to protecting the SAIs against the specific accusation of being solely interested in auditing controversial areas. The apolitical appearance of the audit may be preserved by specifying that the scope of the PA arose from collective and widely recognized rules and conventions.

In the same vein, *the use of scientific and social science methods* in all the PA reports that we examined over the ten-year period seems to contribute to preserving the SAIs’ moral legitimacy, and more specifically their “*procedural and structural legitimacy*.” In addition to adhering to socially valued standards, Suchman maintains that “Organizations can garner moral legitimacy by embracing socially accepted techniques and procedures” (1995, p.580). In this context, both the OAGC and Rigsrevisionen triangulate several recognized social science methods in their data collection and analysis, although most remain fairly basic. In Canada, more than 50% of the analyzed reports used documentation, statistics, interviews or some combination thereof to gain quantitative and qualitative insights into the audited system. This is not much different from previous research stating that interviews and documentation are the most common methods used in PA (Keen, 1999; Lonsdale, 2008). Other methods, including surveys, projections and site visits, were also used but less frequently ($\approx 15\%$). Moreover, each of the 138 reports analyzed included a detailed explanation of the methodology and techniques used to gather and select the data. In Denmark, three out of four audits also used either group or individual interviews with key informants from the auditee to gain qualitative data and insights. Almost one-third of

the audits relied on the analysis of existing data registers, which are rather unique to the Danish context regarding the individualized information of persons and companies.

In sum, whether through the use of social science methods or adherence to standardized norms and guidelines, SAIs seem to be constructing the critiques included in their VFM reports as scientific and detached facts derived from the strict application of well-established norms, techniques and procedures. Using proper means definitely helps to give positive moral value to the audits, especially as it demonstrates “that the [SAI] is making a good-faith effort to achieve valued, albeit [uncertain], ends” (Suchman, 1995, p.580).

Finally, it appears that the SAIs seek to establish moral legitimacy through *the careful formulation of their main findings*. This legitimation strategy is less about the audit procedures (strategies highlighted above) and more about the consequences (*consequential legitimacy*). Criticizing and making recommendations about government programs or departments may indeed lead to the risk of being politicized, as the OAGC itself admits in its PA manual: “[S]pecial care is required when audit findings touch on government policy... we do not want to be seen to be second-guessing the intentions of Parliament” (p.5). This is a central element that our analysis revealed, as both the Canadian and the Danish SAIs have often been accused of issuing highly critical reports that trigger political scandals and headlines (Bringselius, 2014; Funnell *et al.*, 2016; Morin, 2008). In this context, the way the SAIs formulate and word their findings and recommendations appears to have increased in importance in the later years studied, with a tendency for providing additional justification for the key recommendations and for mitigating the criticism.

The special care paid to justifying the key findings seems to be achieved through the use of a detached, factual and neutral tone when presenting the audit results. For instance, sentences are formulated with clear connections primarily to facts, legal texts, statistics and surveys to justify the main weaknesses of the administration’s programs. In Canada, the importance of the tone of the audit report is acknowledged as one of the main roles of the audit advisory committee, which has to check that the report “‘message is right’ and the issues are significant, and advise on the tone, fairness and reasonableness of the presentation” (PA manual, p. 21). As mentioned by CA-2, when discussing the role of the experts in watering down the conclusions of the PA report, “Sometimes they go after it with a chainsaw.” Starting in 2015, each critique in the OAGC’s PA reports became preceded with its own justificatory paragraphs named “our analysis to support this finding”, whereas previous reports mentioned only “what we found” followed by their recommendations. The importance of the tone and the formulation of PA findings is also tangible in the Danish PA reports, where the public auditors maintain an almost legalistic tone in the formulation of their findings: “Overall, the Rigsrevisionen does not find that the intervention targeting homeless people is satisfactory. The Rigsrevisionen ascertains that the municipalities do not offer the homeless people action plans according to the Service Law. Thereby, the municipalities do not use the tool that aims to provide an overview and coherence of the interventions targeting the individual homeless person” (Rigsrevisionen, August 2014).

Regarding the mitigation of critiques, it seems this is mainly achieved by presenting what the government did well to achieve efficiency. For instance, in 83% of the Canadian performance reports, auditors made parallels between the administration's strengths and weaknesses, likely to expose that "it is not all bad." Most of the PA reports we analyzed were indeed simultaneously critical of the government's lack of engagement with efficiency policies and supportive of the government's efforts to improve the situation. For instance, the OAGC mentions in 2016 Report 7, "these assumptions led to higher costs and reduced equipment availability for training and operations. However, National Defence has taken steps to make improvements, such as renegotiating an equipment support contract to improve its value for money". One of our interviewees spontaneously mentioned this point, stating that "it has become almost a tradition to recognize what is positive when it should be recognized" (CA-1). This strategy was also visible in the Danish performance reports. For instance, the May 2014 report states, "Rigsrevisionen finds that the Danish Building and Property Agency's efforts to secure that the life cycle costs are used within central government building projects has been inadequate. The Agency has however taken initiative to strengthen the guidance foundation and the application of the use of life cycle costs within building projects".

As both the OAGC's and Rigsrevisionen's findings have at times been politically instrumentalized by the opposition and the media, the care they give to the reporting and formulation of their findings may be their way to attenuate such manipulation and to avoid being repeatedly thrown into the political spotlight (Morin, 2014). Justifying and mitigating their critiques toward the government can indeed help the SAIs improve the political neutrality of their main observations in relation to the audited administration and thus reinforce the moral legitimacy of what they are trying to accomplish through their other, more severe, critiques.

5.3 Aspiring for cognitive legitimacy

Cognitive legitimacy is based on comprehensibility and taken-for-grantedness (Suchman, 1995, p. 582). To build such legitimacy, the public must positively evaluate what an organization is doing and why and how it is doing it. The organization's ability to provide plausible and viable accounts for such questions then determines its acceptance as part of the natural order of things (Suchman, 1995). In this context, we observed how both the Canadian and the Danish SAIs go to great lengths to expose ***the legal authority and clarity of their PA reports***, not only from a methodological point of view, but also in terms of their purpose and form. For instance, all of the Canadian and Danish PA reports exposed the legal legitimacy of the SAIs, which reflect their first source of domination (Weber, 2019). Legal rules were thus explicitly used as the foundation of nearly 88% of the Canadian PA and of 60% of the Danish PA. In relation to the OAGC's more frequent reference to legal rules than Rigsrevisionen, a former state auditor explained "in Canada we are fortunate in the sense that there are laws and policies available for just about everything" (CA-3). CA-1 added "The focus of the OAGC is always determined by the mandate, they have a regiment of lawyers who work for them and review the legal foundations of the reports" (CA-1). These extracts outline the importance of the legal authority for the legitimation process of SAIs and tends to confirm our documentary

evidence showing that both the Canadian AG and Rigsrevisionen invariably refer to parts of their legal mandate to justify why they are assessing a specific element of the institution's performance (*Bekendtgørelse Af Lov Om Revisionen Af Statens Regnskaber m.M.*, 2012). For instance, in its 2009 Report 4, the OAGC referred to the *Auditor General Act* (section 7) to justify its expectations regarding the Canada Revenue Agency audit. The importance of referring to their legal mandate was also highlighted in the Danish interviews: officials often referred to the legal foundations of several aspects of the audits as the main protection for the reports (DEN-1; 2 & 3). In this way, both SAIs seek to bolster their image of being politically neutral by being very explicit about the legal basis of their PA and the legitimate use of their authority. Here, the legitimacy is founded on the SAI's historical influence and traditional right to do what they do.

During our longitudinal analysis we also observed very little change in the structure of the reports. Overall, the beginning of each PA report from the OAGC included a summary with these three main sections: what we examined, why does it matter, and what we found. They also provide a summary of the findings, explaining "why they matter" and a section entitled "About the audit" that describes the methodology, the criteria used, the objective and the scope of the audit. Rigsrevisionen also follows a relatively standardized format with a set of elements ordered in a particular sequence and with an executive summary up front highlighting the objective, methods, and key findings of the PA. This is particularly consistent with what Parker *et al.*, (2020, p. 11) observed in the Australian case as they maintained that "to ensure that parliamentarians take notice of PA reports, performance auditors provide them with one-page executive summaries that contain succinct messages and key findings". Extending the work of Parker *et al.* (2020), we believe that these kinds of highlights and summaries may aim to attract not only the parliamentarians, but also regular citizens. This is a point that was confirmed by the former AG, who explained "I mean, in the vocabulary, we are certainly aimed more at the general public, less administrative [language]. And then, we always had someone who was not on the audit team reading the report so that we were sure that it was in a general public oriented and understandable language" (CA-2). In the same vein, DEN-2 maintained "there has clearly been a professionalization of our communication both in writing and illustrative (figures, graphs etc.). In writing, we are trying to write so that ordinary people can understand what we do and why." Arguably, these efforts reflect the SAI's desire to strengthen the comprehensibility of the PA reports, making sure that their topic and conclusions are largely understood so as to preserve the cognitive legitimacy of their work. They are also reflective of an effort to reach a wider audience, and perhaps a greater usefulness.

The objective of widening the audience of the PA reports is also perceptible in the SAIs' **communication strategies**. In Canada, the OAGC has a public profile on all social media platforms, including LinkedIn and Facebook. It has its own YouTube channel where videos of the AG highlighting a summary of the main findings of PA reports, have been made public since 2014. This could be interpreted as the Canadian SAI's way to try to control what the media might extract from the reports and politicize. As was highlighted by the Australian Auditor General, who reviewed the OAGC's communication strategy, "The OAGC has an effective communication strategy that [...] incorporates monitoring media coverage to verify that reported messages are consistent with the audit reports." CA-4 also

explained that “the OAGC monitors what is reported in the media and has requested that reports be corrected when audit conclusions and findings were misrepresented”. In Denmark, the Rigsrevisionen responds to queries from parliamentary standing groups and it announces the publication of its audits and a summary of these on its homepage, in its external newsletter and on LinkedIn. However, it does not issue press statements or YouTube videos, nor does it use Twitter like its Canadian counterpart. When asked about this more restrictive communications strategy, the interviewees at the Rigsrevisionen stated that “it is hard and resource heavy to make sure that the reports’ conclusions are presented in a fair and nuanced way through the newspaper and Twitter”, and that it was “the PAC who announces the political messages and discuss them with the media”.

It is interesting to note here that whereas the Canadian SAI, like many other SAIs (Pollitt, 2003; Parker *et al.*, 2019), has always strived to partner with the media in an attempt to “develop interest in the work and efforts of audit offices among the general public” (Dye, 2009, p. 8), the nurturing of media relations has not been part of Rigsrevisionen’s strategies. Rigsrevisionen’s limited contact with the media might be explained by the division of labor between itself and the PAC (Statsrevisorerne). Given that the formulation of political critiques of a particular government ministry is the PAC’s legally defined mandate, it has always been the PAC that handles the media communication and relations when the Danish SAI reports are published. With spectacularly few exceptions, the PAC has unanimously endorsed the SAI audit reports. This may very well have to do with the Danish political consensus culture nurtured by its long history of coalition and minority government. At any rate, given that the PAC almost invariably supports the SAI audit conclusions, there is a reduced need for the Danish SAI to justify itself publicly. In Canada, the tradition is quite different because the AG is often the one under the spotlight (Sutherland, 2003). One of our Canadian interviewees went so far as to state that the Canadian AG considered that “if there was good media coverage, there was a success” (CA-1). According to him/her, this was “in the OAGC organizational DNA as it made them feel powerful”. Another interviewee added, “it has brought more visibility to the work, it has also brought the Auditors General to, at least, I did it, to sometimes use the media to put pressure, to make changes [...], I used the media to convince the government to change the law” (CA-2).

In sum, while our two cases differ in relation to their media strategy, the overall form of their VFM reports and their public communications reflect their efforts to convey the main message of their PA work to a wider public. However, assessing which of our two SAIs’ positions—the widespread dissemination strategy of the OAGC or the more prudent way of Rigsrevisionen—has a greater impact is not an easy task. In the case of the OAGC, getting its message to the public through various platforms has contributed to increasing its visibility and the interest of the public in its work, but the media attention cannot be only complimentary (Warren, 2017). This echoes the research of Bringselius (2014, p. 75), who argued that “several risks follow from the dissemination strategy focused on maximizing media coverage. For example, it may result in an overly critical position in relation to the Executive, thereby challenging both SAI neutrality and SAI independence”.

Cognitive legitimacy is additionally pursued through *the educational and multidisciplinary requirements for SAIs' auditors*. According to the OAGC's website, its employees include "accountants, engineers, lawyers, management experts, information technology professionals, environmental specialists, economists, historians, and sociologists"¹⁰. Our interviewees clarified that, at a minimum, a master's degree is required to enter the office, and that multidisciplinary in terms of knowledge is essential in the setting of the PA teams¹¹. One of our interviewees moreover explained, "PA requires multidisciplinary, so yes, we need CPAs, but I also want economists, I want engineers, I want agronomists, I want someone with expertise." (CA-2). Similarly, most Rigsrevisionen employees have an academic background, usually a master's degree in social sciences or financial auditing. In 2018, 89% of its employees were academics, 7% had training in general office skills (or office administration) and 4% were students working part time but linked to the same professions as the rest of the organization (Sørensen, 2019). Employees' academic backgrounds have changed little in recent years, with academics comprising the dominant personnel group, though their numbers have gradually increased from 74% in 2009. This growing number of academic employees may reflect the increasing complexity of Rigsrevisionen's work, evidenced by more sophisticated and publicized PA.

The cognitive legitimacy of PA appears to finally be pursued by *referring to the societal impact* of the audits. Indeed, our empirical analysis revealed how both the Canadian and the Danish SAIs tended to refer not only to the expertise of their auditors and to their legal authority, but also to their "public interest" value to achieve taken-for-grantedness. This was observed through constant allusions in the reports themselves to general societal goals such as "defending the taxpayer money", "gender equality," "societal goals of public spending" and "transparency in government affairs." This tendency was perceptible in both our cases but has become more visible in the Danish SAI since 2014, with the arrival of the new auditor general Lone Strøm two years earlier.

In our analysis of the OAGC's PA reports, we found that more than 55% of the reports included references to public issues and connections between the audit findings and the wider "public interest". For example, an audit report about the government's oversight of export shipments concluded that "addressing these weaknesses and limitations would enable the Agency to prevent more non-compliant shipments from being exported, thereby better protecting Canada and its allies, fighting organized crime, and meeting Canada's international obligations" (fall 2015 Report 2). Another example relates to the audit of the Temporary Foreign Worker Program, where the OAGC justified its critiques by indicating that "not checking whether the employer had indeed taken substantial steps to hire a Canadian could lead to giving a temporary foreign worker a job that could have been occupied by a Canadian". The criticism is thus tinged with patriotism, where the state auditor is valuing the hiring of Canadians rather than the economic efficiency of the audited program. There was frequent focus on the societal rather than the economic impact of the government policy in most recent reports, with the Canadian SAI seeming prone to reinforcing and highlighting the public interest dimension of its PA (see the audit of sexual behavior in the army, the audit of the federal correctional service, etc.).

¹⁰ https://www.oag-bvg.gc.ca/internet/English/au_fs_e_370.html#AG_Canada

¹¹ It has been a general requirement that if PA professionals do not have a CPA, they need a master's degree, or equivalent (CA-4).

Rigsrevisionen also refers to public or societal interest in its choice of criteria for its PA. It states, for instance, that they examine whether “the government administration adheres to common principles for good public budget management and administration, and is as frugal, productive and effective as possible. Thus, the criteria are based on societal goals of public spending as defined in laws, budget allocation, political agreements or established strategies” (Rigsrevisionen, 2016b, p.4). This quote reflects that the Danish SAI understands the purpose of PA is to ensure that public spending complies not only with government goals—although such goals do play a crucial role in justifying audit criteria—but also with other criteria emanating from the broader principles of economy, efficiency and effectiveness. The Rigsrevisionen’s interest in examining areas linked to larger societal interests also included, among other things, the treatment of drug addicts, the prevention of hospital infections, the quality of teaching at institutions of higher learning and the efficiency of the criminal justice system (Rigsrevisionen, 2012a, 2012b, 2014; Rigsrevisionen and Statsrevisorerne, 2017). The criteria for selecting and auditing the value for money of these topics are justified not only, or even primarily, in terms of the three Es, but also more generally in terms of the public interest. This selection and auditing of cases based on some wider notion of general interest therefore seems to be a deliberate strategy.

In line with this statement, the proportion of references to the public interest in Danish PA reports increased from around 15% between 2009 and 2013 to around 40% between 2014 and 2018. In absolute numbers, 79 reports referred to the public interest between 2009 and 2018; 55 were published in the last five years. There may be several reasons for this uptick, but the only key change that took place around 2014 was the arrival of a new auditor general, Lone Strøm, in 2012. Shortly after her appointment, she explained that the auditing of politicians’ use of tax money should focus not only on adherence to rules and accounting procedures, but also on how state policies and programs are experienced by the citizens and affect their lives (Kaae, 2013). Half a year before her term as GA expires in 2022, Ms. Strøm gave a rare interview in which she reiterated that the public and societal interest has been a guiding principle for her selection of audit themes and cases, not nitty gritty rule adherence (Lund 2021). In hindsight, she acknowledges that this focus has often been met with criticism from the audited ministries, but she also points to cases where some ministries after a few years took ownership of changes directly induced by the Rigsrevisionen’s critical PA. Her position is reflected in the audit reports where the public interest is expressed mainly in three areas: public health, employment services, and public budget and payment systems. They make up almost half (36) of all reports referring to the public interest. The first two areas (public health and employment services) are very costly and directly affect the everyday lives of citizens. They fit nicely with Ms. Strøm’s strategic focus. The last one, public budget and payment systems, is a more classic topic for Rigsrevisionen, but it is interesting that its importance seems to be increasingly emphasized by references to the public interest.

Linking government weaknesses to values such as national security, public health, patriotism, education and gender equality could be interpreted one of two ways. First, by referring to such values, SAIs might be looking to appeal to a broader belief system that includes not only parliament and the government but a bigger audience that could help to

enrich the perceived relevance of PA for the country's well-being. This is consistent with the care they take with the language and form of the reports as mentioned above. Our interviewees' discourse also recognized SAIs' desire to "get the public interested" (CA-2), and "to make many horizontal studies that get a citizen angle" (DEN-2), because "people and citizens have power. If there are citizens receiving a service, we are going to speak to those groups" (CA-3). As Parker *et al.* (2020) also explain, it is not only parliament who potentially influences the shape and nature of PA, but also (and increasingly) the general public. Second, connecting the PA findings to more general societal issues might help the SAIs shield themselves from the "political hot spots" critique they are often accused of. Indeed, linking their PA to societal values helps to demonstrate that their PA exists not only for political attention and debate, but also to serve the larger public interest. A point spontaneously raised by the former AG, who maintained: "We looked for topics that would be of interest to the public interest, the public, not just parliamentarians" (CA-2).

6. Discussion

As our introductory quotation states, SAIs' apoliticality is the essence of their legitimacy. Nonetheless, SAIs' desire to be "outside" and "above" politics turned into a very complex task when it became a requirement for them to check on the efficiency, effectiveness and economy of government policies and programs. More specifically, the PA work of SAIs has been criticized for threatening their apoliticality because of (1) the complexity and subjectivity of assessing performance, (2) their focus on sensitive and controversial areas, and (3) their tendency to fuel highly mediatized political scandals. Our findings, discussed below, reveal novel insights into this topic as we examine the various efforts SAIs have made over the past decade to construct and report their PA in a way that mitigates these sources of politicization, therefore nurturing the legitimacy of their PA work.

First, PA has often been criticized for its openness to a subjective, not neutral, evaluation of efficiency. In this context, our study shows how *pragmatic legitimacy* tools such as the use of experts (for the PA and external reviews) help to highlight SAIs' focus on adopting external performance standards, thus diminishing the risk of being criticized for issuing "subjective" evaluations. This is consistent with the second programmatic strategy related to the limited use of effect evaluations. Indeed, avoiding such evaluations seems to help protect SAIs from being criticized for constructing their audits on the basis of uncertain judgements, especially with the vagueness of auditees' data and the difficulty of measuring specific outcomes. The other two strategies include relying on social science methods when executing the PA (*procedural and moral legitimacy*) and raising the profile of the educational and interdisciplinary requirements of their personnel (*cognitive legitimacy*). These strategies contribute to backing the content of audits as they convey the idea that the audits were done right, by the right people, and according to recognized scientific and objective methods of examination. Moreover, the fact that these tools coexist and interrelate in a variety of combinations while nurturing all three types of legitimacy helps to reinforce their impact on the overall credibility of the SAIs' PA.

Second, our study lends empirical illustration to the SAIs' efforts to demonstrate that their audits are not only about "political hot spots". It seems to us that SAIs might use strategies such as engaging and maintaining dialogue with the administration (*pragmatic legitimacy*),

adhering to well-recognized norms and guidelines (*moral legitimacy*), and referring to the public interest / societal impact of their audits (*cognitive legitimacy*) to shift the audience's perception about the value of the audits beyond the political controversies they may trigger. In both our cases, the SAIs appeared to be committed to co-constructing their PA in a way that underscored the auditees' contribution to answering the question that lies behind every PA: "Why does this particular audit matter?". Co-constructed audit relevance can indeed shield auditors from being accused of only choosing controversial issues to audit. However, while this cooperative attitude might increase the auditees' responsiveness to the audit (Funnell and Wade, 2012), it also risks raising questions regarding the SAIs' independence from the government and may threaten their legitimacy vis-à-vis the elected parliament. As Suchman (1995) suggests, sometimes tools of legitimacy can conflict with each other and the use of one strategy to enhance one type of legitimacy vis-à-vis a particular stakeholder may end up undermining the organization's legitimacy vis-à-vis another. Based on our empirics, this risk seems low for our particular cases if we consider the potential impact of the other tools used by the SAIs to demonstrate their independence from their auditees, such as submitting their PA work for evaluation by experts. In any case, this finding particularly supports and extends the conclusion of Parker *et al.* (2020), who exposed how SAIs have an interest in both facilitating auditee cooperation and learning, and in appealing to parliamentarians through critical reports. Our research illustrates how combining strategies such as keeping the auditee closely involved in the audit with other more "independence-oriented" strategies may contribute to achieving this seemingly self-contradictory interest. Besides using their auditees' knowledge to finalize the audited issues and the criteria, both SAIs we studied also exhibited reliance on well-known norms and standards to signal that the scope chosen for the PA did not arise from the auditors' judgement alone, but mostly from widely recognized—and therefore impartial—national and/or international standards. These performance standards often have legitimacy on their own, which the SAIs seem in this case to try to transfer to their PA.

Further to the tools mentioned, we believe that the studied SAIs' increased references to the public interest in their PA reports can also be interpreted as a *cognitive legitimacy* vehicle used to defend themselves against the often-repeated criticism that they are only looking for headlines and controversial areas to audit (Morin, 2008; Bringselius, 2014). This is in line with what Bringselius (2018, p. 108) suggested when she discussed the potential addition of a fourth E, namely "ethics", to the three Es of SAIs, thus "reinforcing the SAI's position as supporting the public interest rather than the interest of the political echelon of government". The fact that both of the studied SAIs increased their focus on issues related to wider societal interests such as public health, gender equality and national employment might be indications of a desire for openness, and an attempt to make PA not only about the economic issues, but also, and especially, about their impact on general well-being. This seems to also be the case in Australia, where Parker *et al.* (2019, p. 295) indicate that PA reports "have shown signs of increasingly addressing issues that are of priority concern to the public." These Australian "signs", coupled with our Canadian and Danish evidence, may indicate a shift from what Roberts and Pollitt (1994, p. 547) reported a while ago when they stated that "a reason why the SAI may want to be controversial is the need to point at its own performance and thereby legitimize its existence". Our research could indeed be nuancing that as the SAIs' emphasis on the societal aspects of their PA

enables them to claim relevance for their work through less controversial channels. In case of potential political accusation, SAIs can moreover defend the legitimacy of their audits in an easier way by pointing for instance to the crucial importance of the societal issues that they tackle (Spencer, 2020).

Third, the apoliticality of PA has often been challenged due to the highly mediatized consequences of some PA. In relation to this criticism, we identified two legitimation strategies: a moral legitimacy strategy founded on how SAIs formulate and communicate the findings of their performance audits, and a cognitive legitimacy strategy based on highlighting the legal authority and transparency of their work. These findings are particularly interesting as they reveal that SAIs are perfectly aware that the political effects of their PA are arguably influenced by how stakeholders such as the auditees and the media translate them (Justesen and Skaerbaek, 2010). Indeed, as our empirical section highlights, both the Canadian and the Danish SAIs appear to give special care to how their critiques of the government's actions are formulated. By maintaining a neutral, detached tone, providing scientific justifications and emphasising what the auditees might have done well, both SAIs appear to focus their efforts on ensuring that the audit message is communicated without ambiguity or room for misinterpretation. While the rational legitimacy of such a message is based on impersonal and rational laws and rules (Weber, 2019), it is reinforced through the communication strategies, where the transparency of the PA procedures is always highlighted. In Canada, the AG, through its strong presence on social media and other platforms, is personally in charge of summarizing and communicating all the main findings of PA. In Denmark, Rigsrevisionen is less likely to be in the media limelight, and potential public criticism of its audits is often mitigated by the PAC that has a long tradition of unanimous endorsement of audit conclusions. By implication, the PAC endorsement and media presentation of the reports reduce the need for the Danish SAI to publicly justify its findings. However, the pacifying efficacy of the Danish consensus culture should not be exaggerated, as exemplified by the few but significant government accusations against the Danish SAI for interfering illegitimately in political decisions (Bæksgaard, 2017; Triantafyllou, 2017; Tybjerg, 2017).

In sum, our study contributes to the streams of literature that have examined the politicization issue of PA and/or their legitimation process. Complementing the limited research that outlines how SAIs use specific methods, recognized standards, or claims of expertise to establish legitimacy (Christensen *et al.*, 2002; Dahanayake, 2020; Gendron *et al.*, 2007), we analyze (1) the specific type of legitimacy that each of these tools helps to develop, (2) other tools not reported in the existing literature which play a key role in the PA legitimization process, and, most importantly, (3) how these tools interact to balance the relevance, independence, and apolitical nature of PA.

Furthermore, we believe that the strategies we identified can be interpreted as “trials and tests” (Malsch and Gendron, 2013), that is to say a test of the various resources that can help SAIs navigate through the “grey zone” between relevant and politically sensitive audits (Christensen *et al.*, 2002). For instance, strategies such as maintaining close dialogue with the audited administrations and illustrating the public interest facet of PA imply communicating and exposing the relevance of the audits. At the same time, other strategies

such as strictly relying on legislation and well-recognized norms and involving external advisers and experts in the audits display the impartiality of the audits. Using these strategies together reflects, at least at the front stage, a social imagery of an institution that is alert to not only what the government and parliament expect them to be (relevant for the first, impartial for the second), but also what the larger public might expect (by communicating in plain, accessible language and highlighting the societal impact of their findings). Moreover, we have also seen how SAIs' critical approach (needed to gain parliament's attention and to demonstrate independence) can be mitigated by the special care they give to communicating their PA results, whether in the reports themselves or to the media. Finally, while the reliance on external experts enhances the appearance of objectivity, references to the public interest increase perceived relevance to both the auditees and the general public (as they signal that auditors do not aim to punish the government or to interfere with its programs, but rather are motivated by the public interest). In this respect, our research empirically extends the suggestion of Parker *et al.*, (2019), who detected a shift in PA "from an outcome and effectiveness perspective to an increasingly public value focus" (p. 295).

7. Conclusion

By adopting a longitudinal analysis of the content of PA reports issued during the 2009–2018 period, our study provides additional empirical support in relation to SAIs' willingness to take the auditees' view into consideration and to adopt a cooperative approach (Guthrie and Parker, 1999; Parker *et al.*, 2020). More specifically, we show how the very design of PA reports, the way the findings are carefully formulated, and the administrations' strengths are emphasized, contribute to sustaining this cooperative approach highlighted in previous studies.

More importantly, and distinctive of this study, we expose how both the Canadian and the Danish SAIs refer extensively and increasingly to the public interest dimension of their PA. While centering the communication of their PA reports on the public interest, SAIs might put additional pressure on both elected representatives and the government, leading to greater accountability and ultimately more influence on the political and democratic process. Although PA "is not an unmediated view but an interpretation" (Spence 2020, p.2), it remains based on well recognized technical and ethical rules that enable state auditors to provide information that the public can both relate to and use to make the government accountable. In this perspective, our analysis tends to nuance Everett (2003) and Pallot (2003), who argue that PA is mainly concerned with economic issues and is likely to provide citizens and elected politicians with an overload of economic information that is not useful to them. In contrast, we found that both SAIs have prioritized the wider notion of "public interest" in an effort to appeal to a broader audience and to engage with civil society on a more approachable ground. As pointed by Bringselius (2018, p.109), "SAI audit practice is now at a critical juncture—either it must accept this wider mission, or it will be seen merely as one of the many institutions simply conducting technical exercises far from the matters that really concern the public". However, such reliance of the public interest dimension of PA may become subject of political contestation. The notion of public interest is indeed conceptually and politically ambiguous (Bozeman,

2007), and public administrators who invoke it still risk accusations of acting politically when conflicts over the “right” interpretation arise (Almeida and Silva, 2019; Campbell and Marshall, 2000; Puustinen *et al.*, 2017). The SAIs may nonetheless feel compelled to respond to calls to show more public value and to serve as role model for other audit institutions to maintain legitimacy. The increasing frequency of SAIs’ references to the public interest might also suggest that they are regarded not only as a short-term strategy; they may also be part of a more long-term, cognitive struggle over how to define what the public interest is and how SAIs may pursue it in ways that increase their perceived relevance. If the SAIs can convince their audiences, notably parliament, that their VFM audits should be regarded as a proper way of defending and perhaps even forwarding the public interest, this may secure their cognitive legitimacy. In contrast, if they fail, the SAIs may lose credibility and their critical VFM audits may become an easy target for government accusations of improper political interference. This engagement on the part of SAIs in focusing on the public interest has received little if any prior scholarly attention.

The longitudinal character of our research allowed us to identify several strategies used in our two cases to maintain the legitimacy of the PA reports. While we were able to clarify how each strategy may mitigate each of the three main critiques identified in our literature review and why, the timeline did not provide deeper insights. In Canada, several interviewees mentioned a shift that apparently started in 2004 with the sponsorship scandal brought to light by Sheila Fraser in 2004 who, according to them, opened a new area for the work of the OAGC, as it proved its ability to bring governments down (Free and Radcliffe, 2009). In this context, we believe that the political visibility and position of a particular AG may cause a wave of additional precautions to protect the legitimacy of their PA work. The role of individuals in the legitimacy process of PA is also visible in Denmark where many of the analyzed changes occurred in 2014 with the arrival of a new AG in 2012. Based on our analysis, this resulted, *inter alia*, in more emphasis on the public interest dimension of PA. In this perspective, our study also contributes to the literature by highlighting the role that individuals and their strategic positioning play in the process of legitimation.

Future research can continue with this line of inquiry and extend this particular finding by examining how the political visibility and/or the strategic focus of the AG influence the way PA is performed and reported. Another avenue of research that we could not explore in this research pertains to the role of SAI–government–parliament relationships. The SAI’s historically embedded structure and culture certainly play an important role in how it attempts to build an apolitical image. For example, there is a significant difference in the role of the PAC in the two countries, which impacted the two SAIs’ media strategies. Whereas the OAGC seems committed to very comprehensive media engagement to control storylines, Rigsrevisionen has delegated this task to the PAC. Future research could address how and to what extent SAIs’ strategies reflect differences in their relationship with government and parliament.

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