

Auditors of Sustainability:

Exploring the Role of Supreme Audit Institutions in the Implementation of the Sustainable Development Goals



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Summary

The Sustainable Development Goals are one of the main internationally recognised frameworks for conceptualising and engaging in sustainable development today. To implement this framework engagement is needed of a range of actors (i.e. governments, the private sector, civil society actors). New questions are arising with regard to how these actors whom operate at all levels and scales of society can contribute to a transition towards a sustainable world. One of the actor groups that is called upon specifically to contribute to the Sustainable Development Goals are Supreme Audit Institutions. A Supreme Audit Institution is a government agency of substantial size that functions as an independent body designed to ensure public accountability (Blume & Voigt, 2011, p. 216). Therefore it oversees the management of public funds, the credibility of government's reported financial data and checks policy conduct. Besides, part of the work of Supreme Audit Institutions is to audit compliance with the international obligations of their respective countries. One of the ways in which Supreme Audit Institutions can exert influence on the implementation of international obligations by the government of their respective countries, is through the knowledge they produce and disseminate.

This research is one of the first to explore under which conditions and to what extent Supreme Audit Institutions are able to exert influence on policy processes and specifically the implementation process of the Sustainable Development Goals. From the findings four hypotheses are derived and evaluated. On the basis of a comparison of eighteen Supreme Audit Institutions, this research shows that differences in institutional design, independence and powers of a Supreme Audit Institution do not seem to effect its influence. The variables of independence, communication and organisational capacity are able to account for variation in influence among Supreme Audit Institutions and can be utilised to increase the contributions of Supreme Audit Institutions. Still, up till now limited commitment to the Sustainable Development Goals has been identified. An in-depth study of the Netherlands Court of Audit shows the internal and external drivers and constraints that led to the adoption of the Sustainable Development Goals into their organisation. This process defined their involvement in the implementation of the Sustainable Development Goals in the Netherlands.



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List of Acronyms

INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standard for Supreme Audit Institutions
OECD	Organisation for Economic Co-operation and Development
UN	United Nations



Chapter 1- Introduction

1.1 Research Background

The Sustainable Development Goals are one of the latest and largest attempts to transform our world. These Goals have been conceptualised in an international resolution in 2015 through an unprecedented deliberative process involving governments of all member countries of the United Nations (UN), as well as global civil society (UN General Assembly resolution 70/1, 2015). The resulting seventeen Sustainable Development Goals and their 169 targets form one of the main internationally recognised frameworks for conceptualising and engaging in sustainable development today. This resolution, also called the 2030 Agenda, sets a timeline from 2015 till 2030. The Sustainable Development Goals framework concerns the societal, economic and environmental dimensions of sustainable development and set specific targets for desirable futures on a wide range of topics (UN General Assembly resolution 70/1, 2015). Figure 1 provides a schematic overview of the seventeen Sustainable Development Goals.



Figure 1: The Sustainable Development Goals.

The implementation of the Sustainable Development Goals, however, is a difficult process. Notably, this framework covers nearly all countries in the world and attempts to engage actors from all levels on all scales to achieve a more sustainable future. Attention is directed to addressing and improving the circumstances of humans and their livelihoods along with the need to safeguard the Earth's life-support system (Young, Underdal, Kanie, & Kim, 2017, p. 49). Furthermore, throughout the 2030 Agenda it is repeatedly stressed that the Goals and targets should be seen as interrelated and indivisible; showing that there are interconnections and many cross-cutting elements across the different dimensions (UN General Assembly resolution 70/1, 2015).

The scale and ambition of this new sustainability agenda requires a multi-level engagement effort of governments, the private sector, civil society, the UN system and more (UN General Assembly resolution 70/1, 2015, p. 10). This effort should be seen as collective actions taken to realise societal transformation processes toward sustainable development. To achieve this though, transitions are required that cannot be made by individuals alone, therefore effective governance is key. What this implies is that the Sustainable Development Goals should be pursued through a multitude of different modes of governance, varying from traditional top-down steering to self-regulation of business organisations (Driessen, Dieperink, Van Laerhoven, Runhaar, & Vermeulen,



2012). National implementation strategies are at the core of the Goals as governments have the primary responsibility for realising the Goals. At the same time the 2030 Agenda calls for strong participation of (non-)state actors in the follow-up and review of the Sustainable Development Goals (UN General Assembly resolution 70/1, 2015).

With this research I will provide science-based support for the actions of one type of actor in the realisation of the Sustainable Development Goals, namely, Supreme Audit Institutions. A country's national audit office, or Supreme Audit Institution, is an independent body designed to ensure that the executive implements the national budget in accordance with existing laws and regulations (International Budget Partnership, 2015p). Supreme Audit Institutions have a long history, are bureaucracies of a considerable size, and claim to generate substantial positive effects (Blume & Voigt, 2011, p. 216). Through their role in managing public spending these Institutions¹ can ensure financial accountability, enhance transparency and strengthen public institutions (Stapenhurst & Titsworth, 2001). Furthermore, Supreme Audit Institutions are well-equipped to audit the compliance of their respective governments to international obligations and commitments (Van Leeuwen, 2004, p. 94). Hence, these instruments could make valuable contributions to national efforts to track progress and monitor implementation of all seventeen Goals (INTOSAI Development Initiative, 2017, p. 1).

In this chapter I continue with a more detailed description of Supreme Audit Institutions and their connection with the Sustainable Development Goals (1.2). Subsequently, I shortly discuss the notion of influence of a Supreme Audit Institution (1.3). In sub-section 1.4, the problem this thesis addresses is described followed by its conceptual design (1.5).

1.2 Supreme Audit Institutions and the Sustainable Development Goals

Public means demand public control (Algemene Rekenkamer, 2016a, p. 4). Government auditing is carried out to ensure accountability of finances, management and programs, that is to say, ensure public accountability (Suzuki, 2004, p. 40). The primary purpose of Supreme Audit Institutions is to oversee the management of public funds and the credibility of governments' reported financial data (Stapenhurst & Titsworth, 2001). In short, this means that these Institutions have the mandate to safeguard the rational spending of public money (Nagy, Gál, & Véha, 2012, p. 64).

Practically every country in the world has a Supreme Audit Institution. The International Organisation of Supreme Audit Institutions (INTOSAI), the second largest international organisation in the world, operates as an umbrella organisation for its 194 members. For 50 years it has provided an institutionalised framework for Supreme Audit Institutions to improve government audit worldwide (INTOSAI, 2006). This framework exist of a collection of professional standards and good practice guidelines for public sector auditors endorsed by INTOSAI, called the International Standards of Supreme Audit Institutions (ISSAIs)(OECD, 2014b, p. 42). These standards are continuously being shaped and modified to meet modern day standards and challenges. The first ISSAI, which calls for independent auditing, is called the Lima Declaration (adopted in 1977 and elaborated in the Mexico Declaration) and has strong significance for all Supreme Audit Institutions (INTOSAI Professional Standards Committee, 1998).

¹ With the term 'Institution' I make reference to a Supreme Audit Institution. This should not be confused with the use of institutions as organisations or as defined in governance literature as "clusters of rights, rules and decision-making procedures that give rise to social practices, assign roles to participants in these practices and govern interactions among players of these roles" (Biermann, 2014, p. 24).



The growing body of ISSAIs are part of a wider transition. Over time, Supreme Audit Institutions have evolved constantly from purely checking financial conduct to promoting and fostering the effectiveness of public administration. To illustrate, Supreme Audit Institutions usually look backwards, that is, conduct ex-post research of policies or public spending. This contrasts with governments who tend to look forwards (OECD, 2015b, p. 21). These days a trend is visible in the increasing importance of performance auditing: the examination of the economy, efficiency and effectiveness of government activities (Van Loocke & Pit, 2011).

Furthermore, Supreme Audit Institutions are believed to be able to play a role in reaching international goals (INTOSAI General Secretariat, 2010). The UN is calling upon Supreme Audit Institutions specifically to contribute to development goals. Two resolutions of the General Assembly (A/66/209 and A/69/228) emphasise that these Institutions can contribute by cooperating and promoting good governance at all levels by ensuring efficiency, accountability and transparency of public administration (UN General Assembly resolution 66/209, 2011; UN General Assembly resolution 69/228, 2014). Monitoring frameworks and oversight mechanisms such as Supreme Audit Institutions play a critical role as experience has demonstrated that if public institutions can be held accountable, there are better results on the ground of public service delivery (UN-DESA, 2015).

Moreover, the ISSAIs not only stress an Institution's formal tasks and accompanying requirements, but also the role of Supreme Audit Institutions in making a difference to the lives of citizens (INTOSAI Working Group on Environmental Auditing, 2016). Citizens have the right to know whether programs funded with public resources are working, and whether program interventions have been effective or not (Rugg, 2016, p. 426). "No audit report should get tabled if it is not going to led to change. We have to make an impact. That is our job!" (Kraker, Ferguson, Kharrat, Dodaro, & Galindo Ballesteros, 2017, p. 27). This quote demonstrates that public organisations next to their formal requirements also try to meet society's expectations. Supreme Audit Institutions ensure public accountability through their work, if a sustainable and good environment for citizens is part of these expectations, public institutions can be considered accountable for the Goals (Dees, 2012; specialist, personal communication, January 31, 2017).

INTOSAI believes that the Supreme Audit Institutions' community has the potential to contribute much more (INTOSAI, 2016, p. 3). The Sustainable Development Goals have been included in INTOSAI's strategic plan 2017-2022 as a cross-cutting theme: "to contribute to the follow-up and review of the Sustainable Development Goals, within the context of each nation's specific sustainable development efforts and Supreme Audit Institutions individual mandates (INTOSAI Development Initiative, 2017, p. 1). Even more, the Goals were one of the two main themes at the international congress for Supreme Audit Institutions called XXII-INCOSAI, in December 2016. At this event the contribution of Supreme Audit Institutions has been discussed along the lines of the following four approaches: 1) auditing national systems of follow-up; 2) carrying out performance audits of programmes that contribute to Sustainable Development Goals; 3) assessing and supporting Goal 16 (peace, justice and strong institutions); and 4) being a model organisation of transparency and accountability. Supreme Audit Institutions are expected to be able to contribute valuably in ensuring efficient, effective, transparent and accountable implementation of the 2030 Agenda (Kraker et al., 2017).

1.3 Influence of Supreme Audit Institutions

For Supreme Audit Institutions to contribute to the implementation of the 2030 Agenda they have to be able to influence the policy process. Biermann (2014, pp. 66–67), summarises the work of several



authors who have studied (international) bureaucracies and concludes that bureaucracies can influence the knowledge and belief systems of actors, shape norm-building processes and help countries implement international agreements. Supreme Audit Institutions can link their work into policy making and policy decisions and through this process provide insight to improve the functioning of processes and programmes and foresight to aid governments in adapting to future trends and risks (such as climate and demographic change). Such contributions to addressing systemic issues can lead to better policy formulation, implementation and evaluation (OECD, 2015b). Explaining and identifying the level of influence Supreme Audit Institutions exert is therefore crucial to understand and maximise the contribution these Institutions can make in the realising the Goals.

Determining the influence of an organisation on different stages of the policy process requires establishing the effects of its actions. Biermann et al., (2009, p. 41), define influence as “the sum of all effects observable for, and attributable to an organisation”. To establish the effects of a Supreme Audit Institution I look into different levels of analysis; one common distinction is output, outcome and impact. Output relates to actual activity of a Supreme Audit Institution constituting of agreements, rules and regulations. Studying output indicates looking into the formation and process leading up to these agreements (Underdal, 2002). However, establishing a rule does not mean the problem is actually addressed. Outcome measures how actors change their behaviour as the result of the output of an organisation. In the case of implementation processes this means investigating whether the proposed output has been turned into practice by its implementers. Impact takes one step further and looks at the change after human behaviour, meaning whether the outcome actually has an impact on the problem (Andresen, 2016; Underdal, 2002). However, this is extremely difficult to measure; for that reason my study aims to investigate influence on the level of output and outcome, establishing whether behavioural change has taken place that can be attributed to the output of a Supreme Audit Institution. Thus, demonstrates that a Supreme Audit Institution has exerted influence on the policy process.

There are different types of bureaucratic influence, but for Supreme Audit Institutions the production and dissemination of knowledge may be the most crucial form. Bureaucracies can influence the behaviour of decision-makers through knowledge with regard to the implementation of, and compliance with international agreements. To specify, if knowledge informs and influences the interests of actors then the one who creates this knowledge has power. For bureaucracies this means that they may possess the power to influence the interest and behaviour of decision-makers through the provision of credible, policy-relevant expert advice (Haas & Boardman, 1990; Widerberg, 2012). If a Supreme Audit Institution is able to produce, assimilate and disseminate knowledge independently and is considered an authoritative and legitimate source of this knowledge, then it potentially possesses autonomous influence. Taking all of this together leads to the conclusion that Supreme Audit Institutions can exert influence on the implementation of the Sustainable Development Goals. The question that remains is what explains differences in levels of influence exerted by Supreme Audit Institutions.

1.4 Problem Description

The Sustainable Development Goals provide an image of how we want the world to look like in the future and implementing them involves all actors in society. The development of setting goals for governance is still quite new and opens up new modes of governance for implementation while also raising questions of agency, effectiveness, accountability and how to monitor and review these processes. Even though, the potential of Supreme Audit Institutions in this implementation process



has been acknowledged by INTOSAI and the UN; so far, limited academic research has been done into the influence of Supreme Audit Institutions in general and with regard to their potential contribution in implementing the Sustainable Development Goals. This is the knowledge gap I aim to address with this research. By addressing this gap my thesis contributes to informing actions on the Sustainable Development Goals and add to the much larger body of research dedicated to governance for global sustainability.

Furthermore, the 2030 Agenda for sustainable development is an attempt to inspire, shape and direct policies and implementation on the ground. Yet, determining how to achieve organisational and institutional change for achieving this Agenda is equally as important as establishing the desired changes (International Council for Science, 2010). According to Underdal and Kim (2017, p. 223): “the impact of the Goals will depend primarily on their success in being actively pursued by existing institutions”. Therefore, to be effective, the Sustainable Development Goals must in some way enter existing organisations and institutions (Bernstein, 2017). Consequently, understanding how the Goals can enter these institutions and translate into actions is vital for the success of the Goals. In conclusion, my thesis aims to generate hypotheses explaining variation in influence exerted by Supreme Audit Institutions in the policy area of the Sustainable Development Goals.

1.5 Conceptual Design

1.5.1 Research Objectives

This research aims to explore under which conditions and to what extent Supreme Audit Institutions are able to exert influence in the policy field of the Sustainable Development Goals. Because the Sustainable Development Goals are still new to most organisations and XXII-INCOSAI has been a fairly recent event, most Supreme Audit Institutions have not addressed the Goals in their organisation (yet). Therefore, I have chosen to perform a comparative case study of eighteen Supreme Audit Institutions to establish their level of influence on the policy process in general. This is complemented by an in-depth case study in which I focus on the policy area of Sustainable Development Goals specifically. The objective of this research is to:

1. Establish the level of influence of Supreme Audit Institutions on the policy process;
2. Generate hypotheses to explain variation in levels of influence of Supreme Audit Institutions;
3. To gain insight into the ways the Sustainable Development Goals have entered and have been addressed by the Netherlands Court of Audit;
4. Formulate recommendations for further contributions of Supreme Audit Institutions based on the empirical findings of this research as well as deliver new academic insight about institutions assisting the implementation of the Sustainable Development Goals.

1.5.2 Research Questions

Resulting from the research objectives described above, the following research questions guide this thesis:

1. In what ways can Supreme Audit Institutions influence the implementation of the Sustainable Development Goals on a national level?
 - a) How can influence of Supreme Audit Institutions on the policy process be established?
 - b) What factors explain the variation in influence of Supreme Audit Institutions on the policy process?



2. How can the Netherlands Court of Audit influence the realisation of the Sustainable Development Goals in the Netherlands?
 - a) What process underlies the inclusion of the Sustainable Development Goals at the Netherlands Court of Audit?
 - b) What are drivers and obstacles for involvement of the Netherlands Court of Audit in the Dutch implementation process of the Goals?
3. What strategies for further contribution can be derived from the results of this research?

1.5.3 Scientific Relevance

Up till now, very limited empirical literature is available that has focused on the effects and contributions of Supreme Audit Institutions. In addition, the Sustainable Development Goals are a novel mechanism posing numerous questions for academic research and policy analysis (Kanie & Biermann, 2017, p. 286). A large body of literature does demonstrate the importance of monitoring mechanisms for the accountability of governments, with in particular the importance of government audits. According to Lonsdale and Mayne (2005, p. 173), “Supreme Audit Institutions throughout the world have increasingly considered the performance of public bodies as part of their task of examining the use of public money. This expansion of the audit perspective holds the prospect of audit contributing more to effecting change in society”. Therefore analysing the role of Supreme Audit Institutions and explaining their influence in realising the Goals are significant contributions to the scientific community. Insights in the level of influence of Supreme Audit Institutions offer the opportunity to develop steps to improve the role and contribution of these Institutions in implementing and thus, realising the Sustainable Development Goals.

1.5.4 Societal Relevance

There is need for the global scientific community to deliver knowledge required to support efforts to achieve sustainable development in the context of global environmental change (International Council for Science, 2010, p. 5). Science-based support for actions to achieve sustainable development is needed; along with examining societal transformations, such as the Sustainable Development Goals, that can overcome barriers to sustainability, such as the Sustainable Development Goals. Understanding the positions of actors, including Supreme Audit Institutions, with regard to the Goals and the multitude of different modes of governance needed to realise them is crucial to prevent overlap, parallel developments or contradictory actions.

Empirical data are needed to clarify the potential contributions of Supreme Audit Institutions, which will be generated in this research. These Institutions are currently orientating themselves on how to act on the Goals and are looking for guidance and strategies. It is important to involve stakeholders in the research process in order to create a bi-directional flow of information between scientists and users (International Council for Science, 2010). Part of this thesis has been a six-month internship at the Netherlands Court of Audit making it likely that the delivered knowledge is more suited to the needs of Supreme Audit Institutions and hence, can assist in informing their actions on the Sustainable Development Goals.

1.6 Reading Guide

This thesis is structured as followed. Chapter 2 presents the assessment framework that is used to analyse and explain influence of Supreme Audit Institutions. In Chapter 3 the methodology including the case selection, data collection and method of analysis is described. In Chapter 4 I present the results of the comparative case study of eighteen Supreme Audit Institutions followed by the findings



of the in-depth case study of the Netherlands Court of Audit (Chapter 5). In Chapter 6, the results are compared with each other and several hypotheses presented and evaluated using academic sources of literature. Finally, in Chapter 7, I reflect on the implications of this research for the role of Supreme Audit Institutions in realising the Sustainable Development Goals and sketch two strategies for further contributions of Supreme Audit Institutions.



Chapter 2 – Assessment Framework

This chapter presents the framework that is used to analyse and compare the influence of multiple Supreme Audit Institutions. Hereby answering research question 1a: How can influence of Supreme Audit Institutions on the policy process be established? The structure of the framework has been derived from Biermann and Siebenhüner's (2009) approach to studying influence of international bureaucracies. Their approach is a synthesis of agency theory, constructivism and regime theory which focuses on establishing the actual influence of the bureaucracy on the problem area it set out to solve (Widerberg, 2012). Using Biermann and Siebenhüner's (2009) approach as a starting point, I have modified and adapted the variables to make it applicable for studying the influence of Supreme Audit Institutions. First, the dependent variable of cognitive influence is discussed and operationalised (2.1). Second, I use material from INTOSAI, the Organisation for Economic Co-operation and Development (OECD), and the few relevant academic articles on Supreme Audit Institutions to identify seven clusters of variables that could explain the variation between Supreme Audit Institutions' levels of influence (2.2). In the end of each section I provide an overview of the operationalisation of the variables.

2.1 Dependent Variable

Monitoring, reporting and recommending are several of the main tasks of an audit institution, hence, as argued previously, their production, compilation and dissemination of knowledge forms a crucial and major part of their work. Therefore, in this thesis the level of influence of a Supreme Audit Institution is measured by their cognitive capabilities. Cognitive influence is defined as: "the capability of a Supreme Audit Institution to influence the behaviour of decision-makers through the production, compilation and/or dissemination of knowledge; resulting in changing knowledge and belief systems (Biermann et al., 2009, p. 47). Supreme Audit Institutions deliver their knowledge primarily to parliament and the audited entity, as a result, parliamentarians, policy-makers and the people in charge at audited entities i.e. at a ministry the minister, are grouped under the term 'decision-makers'. In order to measure the level of (cognitive) influence of a Supreme Audit Institution this variable is operationalised in terms of output and outcome.

Operationalisation The level of influence is dependent on the output of a Supreme Audit Institution, to be precise, the type and amount of information produced and disseminated, and the outcome, that is, the uptake and usage of this information by decision-makers (Biermann et al., 2009). In order to establish the level of credible and relevant knowledge produced by a Supreme Audit Institution I distinguish three intermediate variables for the output and two outcome variables. The intermediate variables are crucial as they affect the outcome I aim to establish. According to the OECD (2015b), the usefulness of an Institution's (audit) activities depends critically on its relevance to governance challenges, its quality and clarity and its timeliness. For that reason, output is identified by establishing the amount of knowledge produced, the clarity of knowledge produced and the relevance of this knowledge.

For outcome, I detect change in behaviour by reviewing the usage of this knowledge by decision-makers and the actions taken by decision-makers because of this knowledge. Together, these variables show the extent to which Supreme Audit Institutions exert influence on policy processes through knowledge production and dissemination. Therefore, to measure cognitive influence I have used the following indicators: the number of reports produced annually; the



readability of knowledge (e.g. presence of executive summary or overview in reports); timing of the reports; review of report by parliament and/or relevant committee(s), media, and public; and the follow-up on recommendations by audited entities. Each indicator is measured on a scale from high to low. The specifications for each indicator are given in Table 1.

Cognitive Influence	Indicators	Low	Medium	High
Output	Number of reports per year *(dependent on size of Institution and number of audit entities)	Only annual and/or quarterly reports produced. No performance audit reports	Annual and/or quarterly report, + 10-25* reports annually, including performance audit reports	Annual and/or quarterly reports + 25* or more reports annually, including performance audit reports
	Readability of knowledge	Not reader friendly, no summary or overview of findings, no response of audited entity	One or two of the criteria in place	Reader friendly, summary of findings and response of audited entity
	Timing of knowledge	Auditing and release of (annual) report 12 months or more after end of budget year	Auditing and release of (annual) report 6-12 months after end of budget year	Auditing and release of (annual) report 0-6 months after end of budget year
Outcome	Usage of knowledge	Reports are not reviewed by (parliamentary) committee(s), reports are not released to the press or public	Some reports are reviewed by (parliamentary) committee(s), released to press and/or public	All main reports are reviewed by (parliamentary) committee(s), reports are released to press and public
	Follow-up on recommendations	The executive hardly replies or follows-up to the recommendations, the follow-up progress is not monitored	The executive replies and follows-up to some of the recommendations, the follow-up progress is not monitored	The executive replies and follows up on recommendations, the follow-up progress is monitored

Table 1: Operationalisation of the dependent variable.

2.2 Independent Variables

To explain the level of cognitive influence of Supreme Audit Institutions seven clusters of independent variables are analysed. These clusters are institutional design, independence, transparency, powers, commitment, communication and organisational capacity. Using several sources of literature, in this section I elaborate on these clusters of variables and operationalise them on a weak <---> strong scale. In the end, Table 3 provides an overview of the independent variables.



2.2.1 Institutional Design

Institutional design is defined as the way in which a Supreme Audit Institution is structured and is embedded in the larger organisational setting in which it operates. There are different governmental models and the same counts for Supreme Audit Institutions' models (OECD, 2014b). It is probable that the institutional design of a Supreme Audit Institution can explain different levels of influence. To establish this variable two indicators are used: audit model and embeddedness. Table 2 summarises this variable.

Audit model The institutional design of Supreme Audit Institutions differs with regard to their (external) audit model. According to Stapenhurst and Titsworth (2001), the Department for International Development (2004) and the OECD (2014), the structure of Supreme Audit Institutions typically falls into one of the following three models:

- The Westminster model: The Supreme Audit Institution audits the implementation of expenditure authorised by the legislature. The Institution is directed by a single head of authority which is usually called the Auditor General;
- The Board model: The Supreme Audit Institution places the emphasis on government spending and revenue. It is led by multiple members who form a college or board and decisions are made by consensus. Usually, the board is headed by a chairperson, for instance a president;
- The Court model: The emphasis of the Supreme Audit Institution is on compliance of the government with laws and regulations ensuring legality of transactions. Often, it has the jurisdictional power to convict, and sometimes penalise, public officials for improper acts in their function. The Supreme Audit Institution can also suggest or impose recommendations upon audited entities. This type of audit model has a president and is staffed by judges.

These three models are not exclusive. There are audit institutions that embody elements of more than one model; and differences exist between Institutions with the same model (OECD, 2014, p. 43). This variability is addressed in the case selection in section 3.2.

Embeddedness The main 'client' of most Supreme Audit Institutions is the parliament. Hence, their relation is important for both, and an important determinant of the larger organisational setting of which they are part of. Cooperation between the two bodies is considered vital from the perspective of integrity and accountability (OECD, 2013). The Supreme Audit Institution should play the role of an active partner for parliament in providing the information necessary for the members to assess control and integrity (OECD, 2016, p. 130). Hence, close cooperation can lead to higher levels of cognitive influence. The connection between parliament and Supreme Audit Institution often follows from the audit model (OECD, 2014b, p. 43):

- Westminster model: The Supreme Audit Institution is not part of the legislature itself, but it reports audit findings and submits annual financial reports back to the legislature. The Supreme Audit Institution cannot impose recommendations directly on the executive but works through a dedicated legislative committee, often called the Public Accounts Committee;
- Board model: The Supreme Audit Institution resides within the parliamentary system and reports to a parliamentary body that is charged with acting upon its findings;



- Court model: The Supreme Audit Institution is usually associated with the judicial system and is independent of both the legislature and the executive. They may present their findings to the legislature and citizens.

	Westminster model	Board model	Court model
Authority	Auditor General	Multiple board members	President (Judge)
Embeddedness	Medium	High	Low

Table 2: Institutional design characteristics of Supreme Audit Institutions.

2.2.2 Independence

Independence of a Supreme Audit Institution is defined in this thesis using the principles laid out in the Mexico and Lima declarations (INTOSAI Professional Standards Committee, 1998, 2007). Previously, I have explained that these declarations are part of the ISSAIs. According to these Standards independence is at the heart of a Supreme Audit Institution and all should strive for it to their best abilities because “Supreme Audit Institutions can only accomplish their tasks objectively and effectively if they are independent of the audited entity and are protected against outside influence” (INTOSAI Professional Standards Committee, 1998, p. 2). Being independent strengthens credibility of their findings that can be used to hold government to account and to recommend better practices (OECD, 2014b, p. 40). Independence is measured through the strength of an Institution’s legal basis, the scope of its mandate and the presence of a system for following-up on recommendations.

Legal Basis One of the requirements of the ISSAIs is that independence of a Supreme Audit Institution should ideally be laid down in the country’s constitution with further specifications in legislation (INTOSAI Professional Standards Committee, 1998). A Supreme Audit Institution needs to be both organisational and functional independent to accomplish their tasks. This way, the legislative or executive cannot exert (great) influence on the functioning of the Supreme Audit Institution (OECD, 2014b). The legal basis of a Supreme Audit Institution differs for those whose establishment and mandate are not part of the constitution (weak); for those of which their establishment is part of the constitution but mandate is not (medium); and those of which their establishment, independence and mandate are laid down in the constitution (strong).

Mandate The mandate of a Supreme Audit Institution determines their scope of audit, type of audit and autonomy in decision-making. Thus, an Institution’s mandate determines its freedom regarding:

- Being able to choose who to audit;
- Being able to choose which audit to undertake;
- Appointment and removal of the head of the Supreme Audit Institution;
- Being able to choose and manage staff;
- Being able to manage spending of budget and request more if needed.

All these factors are imperative for a Supreme Audit Institution’s independence, and thus, their ability to produce and disseminate knowledge without restriction. A distinction can be made between those who have limited autonomy (weak); those who have autonomy in several of the factors but face some restrictions regarding others (medium); and those who are autonomous in their decision-making (strong).



Follow-up System According to the Lima declaration the audited entity shall comment on the findings in the audit report and indicate the steps taken to address the findings (INTOSAI Professional Standards Committee, 1998). Having a mechanism in place for the follow-up of recommendations is crucial for a Supreme Audit Institution to examine the impact it has. This indicator is different from the cognitive influence indicator, that is, the dependent variable looks at in how far recommendations are followed up. Here I identify whether there is a system in place for follow-up. For a Supreme Audit Institution to provide effective oversight of government activities it is important that both the executive and the Supreme Audit Institution itself monitor and report on the measures taken as a result of the audit findings (International Budget Partnership, 2015p). A distinction can be made between a situation in which both audited entity and Supreme Audit Institution do not report on recommendations (weak); a situation where there is a mechanism in place but reporting is unclear (medium); and a situation where there is a mechanism in place, responding to the findings is covered in legislation and both parties report and monitor the measures taken (strong).

2.2.3 Transparency

Supreme Audit Institutions promote the transparency of public administration. In order to strengthen the accountability, transparency and integrity of government, they aim to be a model organisation which leads by example. According to the OECD (2014b, p. 40), it is vital that Supreme Audit Institutions adhere to the highest standards of integrity as this establishes the legitimacy needed with regard to the credibility of their knowledge. Therefore, I identify whether procedures, findings and reporting of Supreme Audit Institutions are open and insightful. To measure transparency I look at public accessibility of the work of Supreme Audit Institutions and at their quality assurance system.

Accessibility For a Supreme Audit Institution to be transparent it is important that their information is open to the general public. For instance, that an Institution's mandate, responsibilities, mission, methods and findings are accessible by the public. This indicator is measured by checking if the reports, the findings in the reports and the procedures leading up to the reports are made public and easily accessible. Public versions of a Supreme Audit Institution's reports can be absent (weak); public versions can exist for several reports or summaries (medium); or all reports are easily accessible for the public (strong).

Quality Assurance System One way in which Supreme Audit Institution's guard the integrity of their knowledge themselves is through quality control. A quality assurance mechanism makes sure that the evidence and findings in all audit reports are checked, thus, enhancing the credibility of the findings and recommendations (International Budget Partnership, 2015p). A Supreme Audit Institution can be characterised by having a weak quality control mechanism in place (weak); having a limited quality assurance system in place (medium); or having a fully functioning quality control mechanism in place (strong).

2.2.4 Powers

According to the Lima Declaration for a Supreme Audit Institution to be effective it should have the power of investigation and the power of audit choice (INTOSAI General Secretariat, 2010; INTOSAI Professional Standards Committee, 1998). The extent of a Supreme Audit Institution's powers could explain their level of influence as it determines to which information they have access, as well as the



types of knowledge that they produce and assimilate. This variable is measured by looking into the Supreme Audit Institution's access to information and the type of audits that it carries out.

Access to Information A Supreme Audit Institution should have access to all record and documents relating to financial management (INTOSAI Professional Standards Committee, 1998). Furthermore, time limits for submitting documents or granting access to information should be specified in legislation or by the Supreme Audit Institution itself. Supreme Audit Institutions can have full access to information (strong); can have full access by law but in practice access is limited (medium); or access is not set in law and information of the (main) auditees is limited or constrained (weak).

Audit Type A Supreme Audit Institution can carry out different types of audit: financial audit, compliance audit and performance audit. The first refers to the accuracy and fairness of an organisation's financial statements. The second deals with whether government revenue and spending have been authorised and used for approved purposes. The third determines whether the money has reached the goal it was meant to reach in the most efficient and/or effective way. The latter is the most difficult form of audit as well as the most noteworthy. This type of audit is not about the performance of agencies but about solutions to social problems (Algemene Rekenkamer, 2009, p. 46). Earlier I have described that nowadays Supreme Audit Institutions are more focused on this type of audit. By carrying out performance audit knowledge is produced that could give a more in-depth understanding of the challenges to achieve progress on the Sustainable Development Goals (INTOSAI (International Organization of Supreme Audit Institutions), 2016, p. 18). Thereby, provide insight into policies and strategies that enable the realisation of the Sustainable Development Goals. However, performance audits are difficult to execute. Several Institutions only carry out financial and compliance audits (weak). Some Supreme Audit Institutions are taking the first steps in performance auditing or are labelling it performance audit but in practice it resembles compliance audit (medium). A few Supreme Audit Institutions are carrying out performance audit both in name and in practice (strong).

2.2.5 Communication

For public auditing to be effective, public auditors must report their results to both the public and their elected representatives (González, López, & García, 2008; OECD, 2016, p. 182). A communication policy completes the Supreme Audit Institution's cycle of accountability, it justifies their existence, which makes it an essential component of their independence and efficiency and brings about measures which assess the impact of their work (González et al., 2008, p. 435). It has even been said that the influence of a Supreme Audit Institution on policy is often not direct, but indirect via different media channels. Consequently, optimal use of different media could be an explanatory variable for the level of influence of a Supreme Audit Institution. To establish this variable, I assess the website of the Supreme Audit Institution, their relation with media and the presence of a communication strategy.

Website According to Pollitt (2003, p. 161), the general public's knowledge of Supreme Audit Institutions is largely dependent on their website as channel of communication. Through their website these Institutions can strengthen their relation with the general public to ensure more compliance and quality use of public resources. Audit reports and results are more easily available, as well as establish transparency regarding the Institution itself (González et al., 2008). Furthermore,



INTOSAI (2005), calls upon its members to share and release information about their activities on websites, in journals, newsletters, reports and other publications. The indicator 'website' is measured in terms of accessibility and availability of information. The website can be non-existent, inaccessible or lacks information (weak); the website can contain information but especially publications and findings are lacking (medium); or the website is updated, presents a wide variety of information (including all publications) and is easily accessible (strong).

Media INTOSAI (2006), emphasises the importance of their own and their members' relationship with media to publicise their role, activities and results. Consequently, it is important that media need to pick up reports of a Supreme Audit Institution and bring the findings to the wider public. The relation between Supreme Audit Institution and media can be characterised by little cooperation, hardly any publications, and limited awareness of the Institution by media and/or public (weak). It can also be characterised by limited usage of the reports by media with a remaining chance of half-truths and misunderstandings in what is published (medium). Or a relation can be characterised by both parties aiming for impact and proper attention is given to the Supreme Audit Institution's findings (strong).

Communication Strategy For the media to play an important role, Supreme Audit Institutions themselves also need to bring their findings to the attention of different media. A communication strategy is crucial to ensure that the correct attention is given to the Supreme Audit Institution and its findings (González et al., 2008). A distinction can be made between Supreme Audit Institutions that do not have a communication strategy in place (weak); those that have some sort of strategy or are in the process of setting one up (medium); or those that have a fully functioning communication strategy in place (strong).

2.2.6 Organisational Capacity

This thesis is based on the premise that an organisation is more than an empty shell. Instead it consists of active agents that operate and affect the organisation that they are part of (Biermann et al., 2009). Based on this premise, the organisational capacity of a Supreme Audit Institution could enhance or diminish its level of influence as both financial and human resources shape their output. Organisational capacity is operationalised by examining the funding, staff and expertise of a Supreme Audit Institution.

Funding Governments allocate resources to bureaucracies regarding their staff and finances. This determines the absolute number of resources a Supreme Audit Institution has as well as their freedom to spend them. Because all Supreme Audit Institutions differ in their mandate, size, and amount of staff, funding is measured by identifying if the Institution has 'sufficient resources to cover all (obligatory) audits according to their mandate' (International Budget Partnership, 2015p). A distinction can be made between a Supreme Audit Institution having insufficient resources (weak); having manageable resources but experiencing budget cuts or lacking resources to cover the full mandate (medium); or having sufficient resources (strong).

Staff The staff of a bureaucracy shape its policies, programs and activities (Biermann et al., 2009). Sufficient human resources are important to keep track of and audit all government activities. Similar to funding, staff is measured by identifying whether a Supreme Audit Institution has 'enough people



to cover all (obligatory) audits according to their mandate' (International Budget Partnership, 2015p). There can be a permanent shortage of staff (weak); the situation can be manageable but there are vacancies (medium); or there can be sufficient number of staff (strong).

Expertise According to Biermann et al., (2009, p. 55), a bureaucracy may have influence through their expertise, which is their ability to generate and process knowledge. Supreme Audit Institutions have internal mechanisms that build and maintain expertise, in particular directed at its staff members. In the field of performance auditing, auditors with a wide variety in background and knowledge are considered an asset (Algemene Rekenkamer, 2013). For instance, research on the Sustainable Development Goals involves multiple fields of natural science and social science research. Attention for skills and training of staff members can enhance expertise. A distinction is made between Supreme Audit Institutions that mostly have staff with the same background, who lack skilled auditors who receive little to no training (weak); those which focus on trainings and skills but not on background of staff (medium); and those which have skilled auditors from different backgrounds and there is clear attention for skills and trainings (strong).

2.2.7 Commitment

Even if a Supreme Audit Institution exerts a high level of influence on policy processes in general, little will be achieved if there is no commitment to realise the Sustainable Development Goals by the Supreme Audit Institution or its respective country. Actions taken by governments on the Goals are part of a Supreme Audit Institution's audit scope, which could incentivise involvement of the Institution with the Goals. Likewise, strong commitment of Supreme Audit Institutions and/or cooperation on sustainable development themes could lead to the production of highly relevant reports. Commitment does not necessarily explain outcome but it does show whether an Institution is likely to influence the relevant policy areas. Thus, the results for this variable help link the findings the context of the Goals. To establish commitment for the Goals I have looked at the Supreme Audit Institution itself, cooperation between the Supreme Audit Institution and external actors, and into national commitment.

Sustainable Development Goals To establish a Supreme Audit Institution's commitment to the Goals a word search is carried out of 'Sustainable Development Goals' or 'sustainable development' on their own website. Specifically the strategy of the Supreme Audit Institution, and the online publications and press release sections are looked at. Every Supreme Audit Institution has a strategy for their own organisation that entails their plans for the upcoming years. If the strategy mentions the Sustainable Development Goals their relevance for the Supreme Audit Institution is identified for a period of at least four to five years. Differences exist between Supreme Audit Institutions that do not address the Sustainable Development Goals or sustainability (weak); those that mention one or both of the terms in several documents (medium); and those that have incorporated the Goals in their strategy, and are planning or carrying out research on the Sustainable Development Goals (strong).

Cooperation on Sustainable Development One of the ways in which Supreme Audit Institutions believe to exert influence is through collaboration (i.e. INTOSAI's motto is "mutual exchange of information benefits all" (INTOSAI, 2005, p. 9). The international exchange of ideas and experiences is considered an effective means of helping Supreme Audit Institutions accomplish their tasks.



Therefore, cooperating on the issue of sustainable development could lead to combined knowledge production and dissemination; examples are trainings, workings groups, symposia. A Supreme Audit Institution can refrain from collaborations or activities on environmental related subjects (weak); can be part of (regional) collaborations or working groups on environmental related subjects (medium); or can lead working groups, set up symposia and/or contribute to the INTOSAI work on the Goals (strong).

National Commitment For a Supreme Audit Institution to conduct its work it needs to have some form of ‘permission’. A Supreme Audit Institution audits the activities of the government and its institutions. In particular through performance audit they cover the full range of government activity. Therefore, if a country is highly committed to the Goals and is taking actions to realise the Goals, it becomes the task of the Supreme Audit Institution to examine this. Consequently, a government that is committed to the Sustainable Development Goals itself strengthens the work of a Supreme Audit Institution. For instance, by reducing the risk of Supreme Audit Institution’s reports being neglected. National commitment can be weak if no evidence of action on the Sustainable Development Goals can be found; medium if the Goals are mentioned by the government but little action has been taken; or strong if the Sustainable Development Goals have become part of national strategies or plans and have been put into action.

Independent Variables	Indicators	Weak	Medium	Strong
Independence	Legal basis	Establishment, independence and mandate are not part of the constitution	Establishment and independence are part of the constitution, mandate is not	Establishment, independence and mandate are part of the constitution
	Mandate	Limited autonomy	Autonomy in several decisions but some restrictions	Autonomous in decision-making
	Follow-up system	Both audited entity and Supreme Audit Institution do not report on (follow-up of) findings	There is a follow-up system but reporting on (follow-up of) findings and measures taken unclear	There is a follow-up system, responding to findings is mandatory and measures taken are monitored
Transparency	Accessibility	Lack of public versions of reports	Summaries and some reports are publicly accessible	All reports are easily accessible.
	Quality assurance	Not in place, or weak quality control mechanism	Limited quality control mechanism	Fully functioning quality control mechanism
Powers	Access to information	Access is not laid down in law, information of (main) audited entities limited or constrained	Full access by law but in practice access is limited	Full access to information



	Audit type	Financial and compliance audits	Financial, compliance and some form of performance audits	Financial, compliance and performance audits
Communication	Website	Non-existent, not accessible or lacking information	Contains information but especially publications and findings are lacking	Updated, wide variety of information and reports, easily accessible
	Media	No cooperation, no use of reports, low awareness	Little cooperation, reports used by media (in some way or the other)	High cooperation, media used by the Institution to give attention to its findings
	Strategy	No strategy in place	Some form of strategy in place	Full functioning strategy in place
Organisational capacity	Funding	Insufficient amount of resources	Manageable amount of resources	Sufficient amount of resources
	Staff	(permanent) shortage of staff	Manageable but vacancies or layoffs	Sufficient amount of staff
	Expertise	Same background, lack of skilled audits, little training	Same background, attention for skills and training	Skilled auditors from different backgrounds, attention for training and skills
Commitment	Sustainable Development Goals	No activity on sustainability or the Goals	Activity on sustainability but not the Goals	The Goals are part of strategy and included in research (plans)
	Cooperation	No collaborations or activities on environmental related subjects	(regional) collaborations or working groups on environmental related subjects	Leading working groups, symposia, contributing to INTOSAI's work on the Goals
	National commitment	No evidence of government action on the Goals	Goals are mentioned but little action identified	The Goals are included in national strategies/plans

Table 3: Operationalisation of the independent variables.



Chapter 3 – Methodology

The following chapter extensively describes the methodology of this research. The empirical part of my research consists of three parts: a literature analysis, a comparative case study and an in-depth case study. First, I explain my motivations for this particular research approach (3.1). In section 3.2, I outline the sample criteria for the case selection. Third, the data collection process and the main type of data sources that have been used to identify and measure the variables are described (3.3). A pilot study of the Supreme Audit Institutions of Indonesia and Tunisia² showed the presence of empirical material and helped determine the amount of cases feasible to research within the time limits. Furthermore, the pilot provided a test of the assessment framework enabling modifications of its content. Fourth, I describe the main methods of analysis used to explore the data of the comparative case and in-depth case study (3.4).

3.1 Research Approach

A literature analysis was conducted to develop the assessment framework for studying influence of Supreme Audit Institutions. Because the associations between the dependent and independent variables are derived from literature, causality is not implied. Hence, to strengthen validity and reliability of the research results I used a comparative perspective since multiple cases prevent dependency on specific circumstances. To explore the wide range of variables that may explain variation in influence of Supreme Audit Institutions I carried out a comparative case study of eighteen Supreme Audit Institutions. Identification of qualitative correlations in the overall results enabled me to generate hypotheses of those variables that may explain the different levels of influence between Supreme Audit Institutions.

At the same time, I took a closer look at one of the Supreme Audit Institutions to retrace and understand the actions of the organisation and the people involved. The point of this in-depth case study was to zoom in to provide rich and detailed information about the dynamics of the particular social situation that is the Netherlands Court of Audit and their work (Boeije, 2010, p. 162). In this case, insight into the Dutch national implementation process of the Sustainable Development Goals and the involvement of the Court³ in this process. Even though, the findings of one case study do not allow for empirical generalisation, by combining them with the comparative case study the internal validity of this research is enhanced. The outcomes are used to strengthen the hypotheses produced in this thesis.

3.2 Case Selection

Currently, there are 194 members of INTOSAI (INTOSAI, 2016). Of these Supreme Audit Institutions I have taken a sample of eighteen cases using variation-based sampling. Cases were chosen according to five criteria to obtain a wide range of variations in which the phenomenon of influence occurs. Thus, truly enabling exploration of the obtained data during the analysis (Boeije, 2010). The pilot study I have conducted gave insight into the feasibility of the number of cases in terms of accessibility and availability of research material. The sample selection was made based on a

² To enhance readability reference is made to all Supreme Audit Institutions by their respective countries, rather than their specific names. The exception is the Dutch Supreme Audit Institution as it forms the research object of the in-depth case study.

³ With usage of the term 'Court' I make reference to the Netherlands Court of Audit.



Supreme Audit Institution's audit model, geographical location and income, corruption level, their cooperation with the Netherlands Court of Audit, and work on the Sustainable Development Goals.

- The audit model of a Supreme Audit Institutions strongly determines their hierarchy, leadership and embeddedness. These models are not exclusive and Supreme Audit Institutions can embody characteristics of more than one model (OECD, 2014b). Only Supreme Audit Institutions with clear characteristics of one model were included. Of the cases eight have a Westminster model, five have a board model and five a court model;
- To prevent geographical bias, cases were selected from six different continents of which nine are situated in high income countries, four in upper-middle income countries and five in lower-middle income countries;
- Corruption is detrimental for good governance and in particular, good public financial management. It can affect the influence of a Supreme Audit Institution and challenge the credibility of their audits in ways that are very difficult to study. For that reason, the Corruption Perception Index was used to eliminate cases below the score of twenty on a 0-100 scale;
- Due to the high amount of cooperation between Supreme Audit Institutions the network of the Netherlands Court of Audit was used to ensure availability of information. During March 2017 auditors from the Supreme Audit Institutions of Iraq, Jordan, Morocco, Algeria, Tunisia and the Palestinian authorities visited the Netherlands Court of Audit for the span of a week for the partnership project 'SHARAKA'. The theme of this week was examining the preparedness of a government to implement the Sustainable Development Goals. Due to the relevance and opportunity for obtaining empirical data the Supreme Audit Institutions of Algeria, Tunisia, Iraq and Jordan have been selected;
- The Sustainable Development Goals are still new to most Supreme Audit Institutions. Half of the selected cases are currently addressing the Goals in their organisation.

Based on these criteria the following Supreme Audit Institutions have been included: Algeria, Canada, Denmark, Germany, France, India, Indonesia, Iraq, Jordan, Morocco, the Netherlands, New Zealand, Peru, Spain, Tunisia, United Kingdom, United States, and Zambia. An overview of the characteristics of each case for the sample criteria is provided in Appendix I.

3.3 Data Collection

In this section I describe the data collection of the comparative case study and the in-depth case study. Feasibility in terms of geography and time resulted in most of the data being retrieved from online sources. Besides, the previous stated lack of empirical literature on Supreme Audit Institution impacted the construction of the assessment framework, which means that descriptions and potential explanations of most variables lean heavily on one or two sources of literature.

Comparative Case Study For the comparative case study I have collected data to identify the level of cognitive influence and analyse the clusters of independent variables for all eighteen Supreme Audit Institutions. The pilot study helped identify valuable data sources that enabled measurement of each variable. To provide consistent measurement several sources were used for each of the variables in all of the cases (for an overview see Table 4). One exception is the information obtained during the SHARAKA project; which pertains only to the Arab Supreme Audit Institutions. Noteworthy is the practice of peer review by Supreme Audit Institutions. These reviews are publicly available and give valuable inside information in the workings of a specific Supreme Audit Institution.



Variables	Data Sources
Cognitive Influence	<ol style="list-style-type: none"> 1. Open Budget Index (International Budget Partnership, 2015p); 2. Peer review(s) of the respective Supreme Audit Institution; 3. Website and publications of the respective Supreme Audit Institution.
Institutional Design	<ol style="list-style-type: none"> 1. Academic literature (DFID, 2004; OECD, 2014b; Stapenhurst & Titsworth, 2001); 2. OECD Public Governance Reviews; 3. Website.
Independence	<ol style="list-style-type: none"> 1. Constitution and (budget) laws of respective country; 2. Open Budget Index; 3. Peer review(s); 4. Website.
Transparency	<ol style="list-style-type: none"> 1. OECD Public Governance Reviews; 2. Open Budget Index; 3. Peer review(s); 4. Publications (on website).
Powers	<ol style="list-style-type: none"> 1. Open Budget Index; 2. Peer review(s); 3. Website.
Commitment	<ol style="list-style-type: none"> 1. Country website or other internet sources; 2. INTOSAI or other regional Supreme Audit Institution organisations; 2. SHARAKA; 3. Website.
Communication	<ol style="list-style-type: none"> 1. Academic literature (González et al., 2008); 2. Open Budget Index; 3. Peer review(s); 4. Website.
Organisational capacity	<ol style="list-style-type: none"> 1. OECD Public Governance Reviews; 2. Open Budget Index; 3. Peer review(s); 4. Website.

Table 4: Data sources of the comparative case study.

In-Depth Case Study For the in-depth case study of the Netherlands Court of Audit data was obtained through interviews with employees, attending and observing meetings, and during SHARAKA. The aim of the data collection was to acquire insight in the way the Sustainable Development Goals had entered the Netherlands Court of Audit and had been addressed in research. Over the span of six months I was an intern at the Netherlands Court of Audit where I contributed to the research group that examined the Dutch progress on the Sustainable Development Goals. Hence, my role at the Court was twofold; on the one hand I was a participant in the research project while on the other hand I was the researcher studying this process.

During my internship I conducted interviews with the seven employees that had a direct or indirect connection to the Sustainable Development Goals project. The interviews were conducted with use of a topic guide to enhance consistency in my findings (Appendix II). To ensure a level of anonymity, reference to the interviewees is made via their function instead of their names. Furthermore, in those six months, I attended fifteen meetings on the progress of the Sustainable Development Goals project or related projects; and contributed to five documents on the Goals.



Furthermore, the access to information and contacts during my internship has been invaluable to obtain several key pieces of information. Lastly, to examine the Dutch progress on the Sustainable Development Goals I took part in ten interviews with key actors in the Netherlands. The data obtained in these exchanges helped situate the work of the Netherlands Court of Audit on the Goals in the context of the Dutch national implementation process of the Sustainable Development Goals.

3.4 Data Analysis

A different method of analysis was used for the comparative case study and the in-depth case study. The reliability and validity of the data and results have been strengthened with use of several quality procedures.

Comparative Case Study To measure each of the variables all of the indicators were scored on a scale from weak <---> strong. This way a data file was created with input for all eighteen cases. Twice, no data was present for an indicator of a case. Because all of the gathered data is of a qualitative nature and does not have a numerical value I do not apply statistics. Instead, I identify the presence of qualitative correlations by clustering and visualising the outcomes. All Supreme Audit Institutions have been categorised according to their level of influence. Based on this categorisation, graphs were made of the outcomes of the independent variables showing a potential relation between the variable and level of influence. Identification of a correlation was done by comparing it with the 'ideal case', a situation in which every case has the expected score based on its level of influence. Next, the likelihood of there being a relation was rigorously discussed. This way, all of the independent variables have been explored.

In-Depth Case Study In order to analyse the data obtained for the in-depth case study, first, all interviews, notes of all meetings, e-mails and relevant informal conversations were transcribed. Based on the accounts of the interviewees I created a time line to help understand and reconstruct the process under study. Second, through a process of open-coding and axial-coding I created and applied a coding scheme to these data in the following way. The structural elements of the coding scheme were delineated with help of the topic guide of the interviews i.e. contributions of the Court, obstacles and drivers of the process. Several applications and revisions of the scheme helped discern themes and patterns in the data. This way a clear picture of the dynamics of the Court emerged regarding their efforts on the Sustainable Development Goals. With use of the knowledge obtained during the comparative case study the results could be placed into context which helped award interpretations to the data. The coding scheme can be found in Appendix III.

Quality Procedures To assess the accuracy of the insights gained in this research, I have made use of several quality procedures. To ensure reliability, there was consistency in the data sources and measures that were used. Furthermore, regarding the validity of my research, triangulation of methods and data sources was used to be able to examine the research objects (influence, variables and the Netherlands Court of Audit) from different angles. For the comparative case study more than one source was used to measure each variable. For the in-depth case study the procedure of member validation was employed. To clarify, I have presented the findings to the interviewees and asked them whether they recognised the findings as correct. Likewise, the outcomes of the in-depth analysis have been validated by the two auditors which formed the research group Sustainable Development Goals. This strengthened the legitimacy of my findings and the likelihood that I have



measured what I set out to measure (Boeije, 2010, p. 177). Lastly, at the end of Chapter 5 in subsection 5.8, I have reflected on my role as researcher and the impact of it on the data collection and data analysis.



Chapter 4 –Comparative Case Study

The comparative case study’s findings are used to give a comprehensive answer to research question 1b: “What factors explain the level of influence of Supreme Audit Institutions on the policy process?” Section 4.1 describes the findings for the dependent variable of this thesis in terms of output and outcome; the eighteen cases are clustered according to their level of cognitive influence. Next, section 4.2 thoroughly examines the findings for the seven clusters of independent variables. The aim of this exploration is to identify patterns which I illustrate with examples of the studied cases. The complete data file with the measurements for all indicators both of the dependent variable and independent variables, along with the list of references used to obtain the data of each Supreme Audit Institution specifically, can be found in Appendix IV.

4.1 Dependent Variable

To shortly summarise, I established the level of influence of a Supreme Audit Institution on the policy process with use of the two indicators usage of knowledge and follow-up on knowledge. The three intermediate indicators amount of knowledge, readability of knowledge and timing of knowledge were used to establish the output of a Supreme Audit Institution. Table 5 classifies Supreme Audit Institutions in five groups according to their identified level of influence. Clearly, the data shows that Supreme Audit Institutions have varying levels of influence. In almost all of the studied cases, the output score resembled the outcome score with only a difference of half a step higher or lower. In order to identify patterns between the cases, it is important to have an understanding of their specifics; therefore, I present the output and outcome in detail. Figure 2 shows the difference between output and outcome scores.

Level of Influence				
Group 1 Low	Group 2 Low/Medium	Group 3 Medium	Group 4 Medium/High	Group 5 High
Algeria Tunisia	Iraq Jordan	India Peru Spain	Denmark Indonesia Morocco New Zealand United Kingdom Zambia	Canada France Germany Netherlands United States

Table 5: Clustering of Supreme Audit Institutions according to their identified level of influence.

Output The output of Group 1 is low because both the Supreme Audit Institutions of Algeria and Tunisia produce very few reports (considering the amount of staff) and release those reports very late. In the case of Algeria their main audit report has been published to the public only twice. Tunisia does produce an increasing

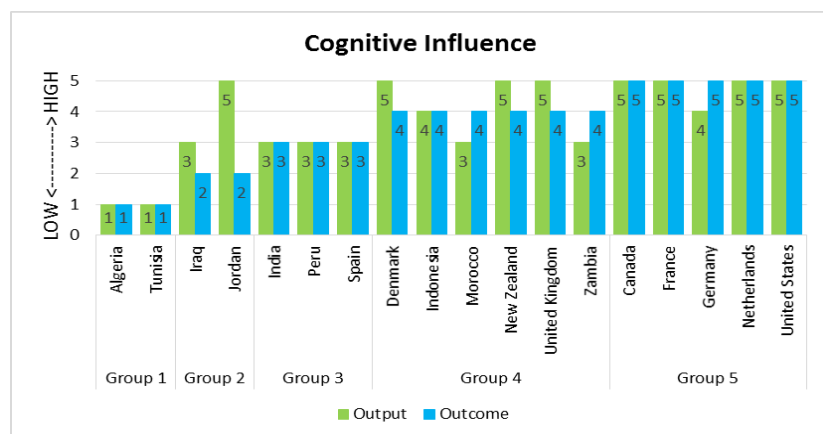


Figure 2: Overview results cognitive influence.



number of compliance and financial reports (from eighteen in 2013 to thirty-one in 2015); yet, these reports received low scores on readability and timing (INTOSAI, Supreme Audit Institution of Austria, & Supreme Audit Institution of Egypt, 2016, p. 8). The reports of both Institutions are difficult to find and if they have been made public it is at least 18 months after the budget year, making the financial data it contained exceedingly less relevant.

The output of Group 2 is quite exceptional as for both Institutions it is higher than their outcome (see Figure 2). Peer review data states that in the case of Iraq they have carried out 5.361 audits of which 427 performance audits (in 2012); next to their annual and quarterly reports (Algemene Rekenkamer, 2013, p. 9). Nonetheless, because their main audit report is produced for internal use only, along with any other report that might jeopardise national security, the indicators of relevance and readability have low scores. The Jordanian Institution produces a high amount of knowledge, which has a relevant timing and medium in its clarity.

The Institutions in Group 3 have a medium output score for varying reasons. Both Peru and Spain only produce two types of audit reports. Moreover, even though in all three cases some form of executive summary is provided, either the response of the audited entity is lacking or the summary is only present in the main audit report which is produced twice each year. Besides, in all three cases the timing of the reports could be improved upon, particularly in India and Spain.

For Group 4 a distinction can be made between Indonesia, Morocco and Zambia on the one hand, and Denmark, New Zealand and the United Kingdom on the other hand. The former three have a medium or medium/high output, whereas the latter three all have high output. All six score high on amount, but the first three cases lack the relevance and readability of the reports that Denmark, United Kingdom and New Zealand have. To illustrate, in the case of Indonesia the reports are considered difficult to understand for stakeholders, media and the public (Supreme Audit Office of Poland, 2014, p. 20).

The Supreme Audit Institutions in Group 5 all have high output scores with the exception of Germany. In this case high means that all Institutions produce a considerable amount of knowledge, which contains a summary, overview or more (e.g. briefings to relevant people or committees), and is properly timed. Germany's reports have medium scores for timing which reduces their overall output score.

Outcome In general the output score demonstrates a resemblance with the Institution's outcome score (see Figure 2). The outcome scores of Group 1 are characterised by lack of usage and in turn, lack of response to the Institutions' reports. In the case of Algeria the annual report is not discussed in parliament. The body concerned with monitoring the report does not seem to receive it. Unsurprisingly, the reports do not receive feedback or a response from the executive (International Budget Partnership, 2015q; SIGMA, 2013). For Tunisia the reports are not reviewed by a committee and not distributed to media. Instead, the reports are received by the head of state, parliament, prime minister and audited bodies. The President orders follow-up on recommendations, which makes it a rather indirect process. The overall implementation of recommendation is low and is not being monitored (International Budget Partnership, 2015ab; INTOSAI, Supreme Audit Institution of Austria, & Supreme Audit Institution of Egypt, 2016; OECD, 2016).

In the case of Group 2, knowledge of both Supreme Audit Institutions is taken into account as reports are received by parliamentary committees and studied by them. However, the executive, the Supreme Audit Institutions themselves and the legislature do not report on the steps that are taken



to address audit findings. This makes it impossible to identify whether policy-makers have made changes in their behaviour based on the Institutions' produced and disseminated knowledge.

The Institutions of Group 3 are characterised by high usage of knowledge but low follow-up on this knowledge. Peru and Spain both have committees that review audit reports, plus, conferences and press releases for dissemination of reports. Some of the recommendations are being followed up on, but so far, it has not been reported or monitored. To illustrate, in India, Public Accounts Committees examine the reports of the Supreme Audit Institution, but with substantial delays. Auditees are required to respond to the audit reports by stating the actions they are going to take based on the findings. However, it differs per state whether these responses are prepared in a timely manner; moreover, not all responses are considered official (Australian National Audit Office, Office of the Auditor General of Canada, Rigsrevisionen, Algemene Rekenkamer, & Government Accountability Office, 2012; Comptroller and Auditor General of India, n.d.). This makes the follow-up difficult to monitor, even though most audit recommendations are taken into account (International Budget Partnership, 2015t).

In Group 4 Denmark, Indonesia, Morocco and the United Kingdom all score medium/high on all outcome indicators. Most of the reports are reviewed or taken care of by a Public Accounts Committee which means that a Supreme Audit Institution indirectly influences decision-makers. In general, this knowledge is being followed-up on. These measures are being reported, yet, the Supreme Audit Institution itself does not monitor this follow up. New Zealand and Zambia are different as they both score high on usage and medium on follow-up as their audit findings are used as input for policy action, but the progress of the actions taken is not fully monitored.

Lastly, Group 5 has all high or medium/high scores regarding outcome. A wide range of the reports of these Institutions are being extensively reviewed and scrutinised. In general the reports form an integral part of public oversight. In addition, these Institutions organise press releases for all (major) reports and decisions. The response of the audited entity is an inherent step of the reporting process. In practice almost all recommendations concerning audit findings are endorsed, and often the implementation of recommendations is tracked publicly.

4.2 Exploring the Independent Variables

The previous section highlighted clear differences between Supreme Audit Institutions' levels of influence. Here I explore possible explanations of this variation with use of the 'ideal case'. For each cluster of independent variables the main findings are examined and illustrated with the aim to identify a possible connection with the dependent variable. Again, a detailed overview of the scores and sources for each indicator for each Supreme Audit Institution is provided in the tables in Appendix IV. Several graphs provide an overview of the data and visualise correlations between a Supreme Audit Institution's level of influence and its varying characteristics. To generate these graphs, the weak <---> strong scores of each case have been assigned numbers from 0-5. No measurement (0); weak (1); weak/medium (2); medium (3); medium/strong (4); and strong (5).

4.2.1 Institutional Design

Earlier in this thesis, I have explained that the audit model and embeddedness of a Supreme Audit Institution are often connected. Table 6 groups the eighteen Supreme Audit Institutions according to the findings for audit model. There are several things that stand out. At first sight, there does not seem to be a relation between a Supreme Audit Institution's institutional structure and its level of influence. All three models appear for both the lower levels and higher levels of influence.



Nevertheless, when one goes into the specifics of Group 4, the institutional design can provide an explanation for a lack of influence.

The divide in Group 4 with on the one hand Denmark, New Zealand and the United Kingdom and on the other hand Indonesia, Morocco and Zambia which was visible for both output and outcome findings is also visible for several of the other clusters of variables. In the case of Denmark, New Zealand and the United Kingdom, their embeddedness may explain their slight lack of influence. These three institutions have a Westminster model.⁴ A Westminster model signifies that these Institutions function with use of a Public Accounts Committee, limiting their direct influence. As a result not all of their knowledge is delivered to and used by parliament, as well as less monitoring of follow-up actions taken. Even though these Institutions score strongly for each of the independent variable clusters, due to their indirect deliverance of knowledge and monitoring of recommendations, their level of influence is medium/high.

There are also two Supreme Audit Institutions with a Westminster model in Group 5. However, both the United States and Canada state that audit reports form an integral part of its oversight and, therefore, have higher usage of knowledge. In conclusion, even though institutional design is clearly not explanatory for the variation in level of influence in general, it does provide a likely explanation for the lack of influence of three Institutions scoring strongly on almost all indicators of all independent variables.

Level of Influence	Supreme Audit Institution	Audit Model
Group 1	Algeria Tunisia	Court Court
Group 2	Iraq Jordan	Board Board
Group 3	India Peru Spain	Westminster Westminster Court
Group 4	Denmark Indonesia Morocco New Zealand United Kingdom Zambia	Westminster Board Court Westminster Westminster Westminster
Group 5	Canada France Germany Netherlands United States	Westminster Court Board Board Westminster

Table 6: Level of influence and audit model.

4.2.2 Independence

In the ideal case a relation between level of influence and independence would show weak scores for Group 1-2 and strong scores for Group 4-5. Legal basis, mandate and follow-up system were used as indicators to establish independence. Several things stand out from the data. First, legal basis is not explanatory for the variation between the groups. It turns out that in almost all cases independence on paper is

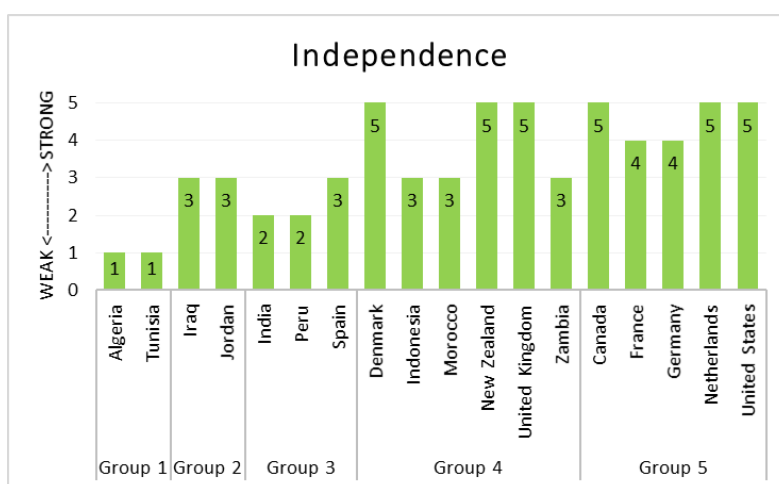


Figure 3: Overview results Independence.

⁴ The Supreme Audit Institution of Zambia also has a Westminster model but is considered an exception. The Zambian Institution is a public office, rather than a constitutional body, with a strong relationship to parliament (AFROSAI-E, 2014; Government of Zambia, 2016).



a given. Thus, an Institutions' function, powers and independence are usually laid down in constitution and further specified in legislation. The Peruvian Supreme Audit Institution is the exception; even though its functions are described in the country's constitution its independence in the form of financial and administrative autonomy is only specified in legislation which can easily be changed by government actors (Consitute Project, 2009; Tribunal Federal de Cuentas de Alemania, Tribunal de Cuentas de España, & Contraloría General de la República de Costa Rica, 2008). Because of this finding, legal basis has been left out of the overall independence score which is visualised in Figure 3.

What this Figure shows is that the variation in levels of cognitive influence can be partly connected to the Supreme Audit Institution's independence scores. Group 1 is limited in their financial and administrative autonomy and has no system in place for following-up on and/or monitoring recommendations. Group 5 meets all the requirements set out in the ISSAIs regarding independence. Germany is an exception to this rule, even though most of their recommendations are endorsed; the German Supreme Audit Institution cannot compel compliance with its recommendations. Instead it needs to rely on the professionalism and credibility of their arguments (International Budget Partnership, 2015s).

The findings for Group 4 are distinct and show the division previously discussed. Those that score strong (5) are independent in their decisions and have a fully functioning follow-up system in place. Those with weaker scores, however, face some restrictions in their administrative and financial autonomy such as their staff being selected via standard civil servant procedures. Furthermore, these three Institutions aim to ensure implementation of audit recommendations but it is usually not compulsory to respond and implement these findings.

Lastly, Group 2 and 3 encounter several heavy restrictions on their financial and administrative autonomy. For instance, in Iraq and Jordan the head of the Supreme Audit Institution can be removed without legislative or judicial approval. Compared with Group 2, the weak scores of India Peru and Spain are the result of a deficient follow-up system. To illustrate, the Spanish Supreme Audit Institution, is a court which can hold trials, however, they cannot impose fines. In practice the number of follow-up audits is very low, and there is no system in place for tracking this (Tribunal de Contas de Portugal & European Court of Auditors, 2015).

From these findings it can be concluded that being an independent Supreme Audit Institution that is autonomous in its decisions with a properly functioning system for monitoring and/or reporting on its recommendations; leads to a higher amount of follow-up action by decision-makers. Consequently, an independent institution that has the freedom to decide which knowledge it produces, and monitors its outcomes has a higher level of cognitive influence.

4.2.3 Transparency

Previously I have stated that Supreme Audit Institutions aim to lead by example. Therefore, it is important that the knowledge they produce and disseminate is credible. Credibility of knowledge is enhanced when a Supreme Audit Institution's work is publicly accessible and checked via their internal quality assurance system. Figure 4 shows that even though Group 3 and Group 5 meet the ideal case, Group 1 and 4 do not. Evidently, Group 4 can be divided again into Denmark, New Zealand and the United Kingdom on the one hand, and Indonesia, Morocco and Zambia on the other hand. The former three cases meet all requirements of public accessibility and a good quality assurance system. Interestingly, there is not one explanation for the low scores of the latter three cases. Instead, a broader distinction can be identified as several cases do not score evenly on both



indicators. France, Germany, Spain and Morocco score sufficiently on accessibility but have a limited or weak quality assurance system in place. The Supreme Audit Institutions of Iraq, Peru and Tunisia have an adequate quality assurance system in place but have issues with public accessibility of their information. Often these Institutions are limited by their wider institutional environment,

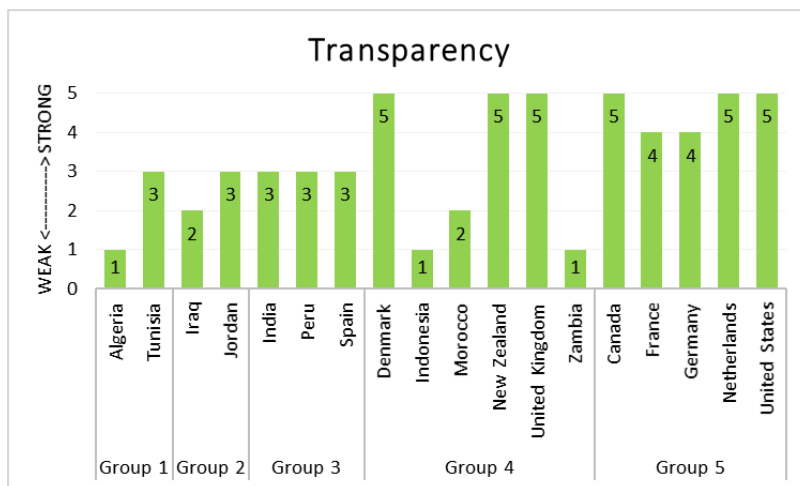


Figure 4: Overview results transparency.

for instance, strict national security laws or government pressures. To highlight, even though transparency in public finances and budget oversight in general is extremely low in Iraq (3 out of 100), their Supreme Audit Institution scores very high in comparison (50 out of 100)(International Budget Partnership, 2015f). These external constraints for transparency contrast with the other cases which have limited transparency due to their own limited quality assurance system.

The results indicate that Supreme Audit Institutions are serious about their transparency as many are working to strengthen their internal quality. However, restrictions from the outside can severely limit their transparency. Overall, only a weak correlation can be identified between this variable and a Supreme Audit Institution’s level of influence.

4.2.4 Powers

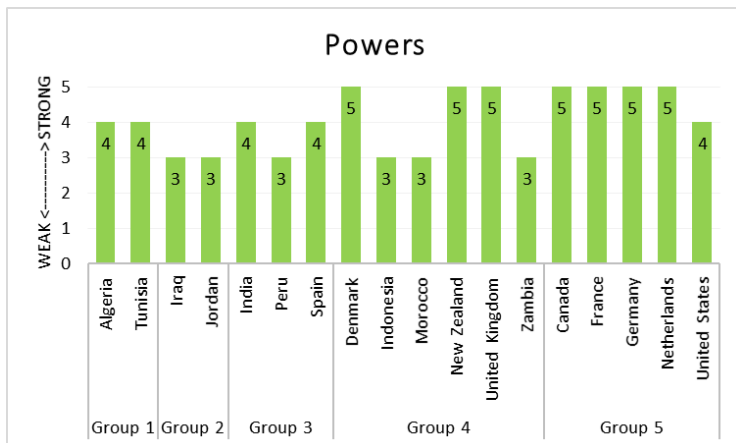


Figure 5: Overview results powers.

The powers of a Supreme Audit Institution are considered crucial for its optimal functioning. Performance audit and access to information were used as indicators to measure this variable. The data shows quite similar results among all cases (Figure 5). Access to information is for all Institutions either medium (3) or strong (5). Those that score medium (3) often have restricted access in practice, rather than on paper. To

clarify, both India and Iraq have issues of timeliness of receiving data and a challenging environment that limits the provision of information. The Supreme Audit institutions of Morocco and the United States both face restrictions in access to data that is considered confidential. Nevertheless, it is very difficult to determine these restrictions and their extent in practice, since ‘on paper’ there is little variation among the cases.

Probably, the most striking finding is the repeated division in Group 4. The three lower scoring cases all have in common that they are improving their performance audits; and that they face some restrictions in their information access. These restrictions show that these institutions encounter more difficulties from their institutional environment in meeting the formal requirements



of Supreme Audit Institutions set out by the ISSAIs, than the Institutions of Denmark, New Zealand and the United Kingdom. In brief, the variable powers does not explain a Supreme Audit Institution’s level of influence.

4.2.5 Communication

Communication was scored by looking into a supreme audit institution’s connection with media, their website, and the presence of a communication strategy. Reporting to both public and their elected representatives is considered crucial for public auditing to be effective. The first thing that becomes clear from the data is that communication is deemed important by both INTOSAI and the Institutions themselves. Most of the cases have scored strongly on all three indicators and have put work into their ‘communications’; practically, every Supreme Audit Institution has a website that is often updated, and contains at least basic information on the Institution and its publications. Furthermore, many of these websites can be accessed in an additional language as well, next to the country’s native language(s), but containing less information and publications. Jordan is the only case where their website contains hardly any information in both languages (Audit Bureau of Jordan, 2015).

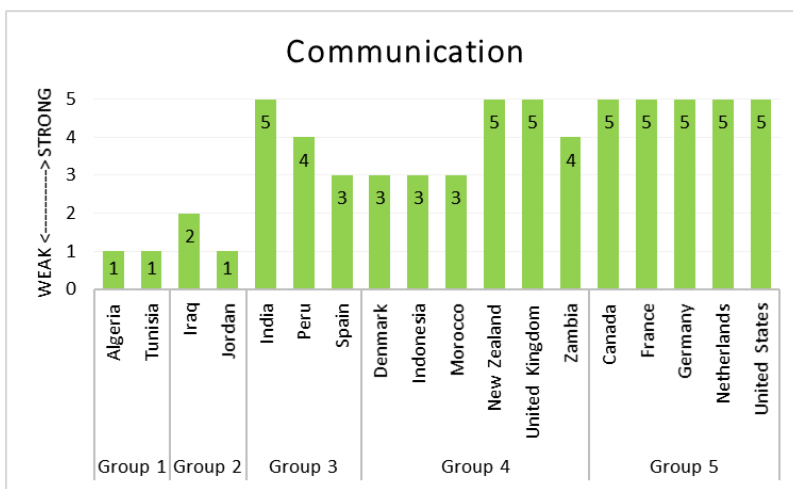


Figure 6: Overview results communication.

From the data a correlation with the Institution’s level of influence can be derived (see Figure 6). Clearly, all cases with a high level of influence have strong scores in communication; and at the same time, the group with lower levels of influence also have lower scores compared to the other cases in communication. All of the Institutions of Group 5 have communication departments that are involved in the writing of report from the start and which think about the message, timing and target group of the report. Most of the Supreme Audit Institutions have multiple press releases each year, conferences or other forms of interactions with media. For example, Canada’s strategy includes briefing parliamentarians and their staff on the main findings of their reports as well as briefing the media (Office of the Auditor General of Norway, Office of the Auditor General of Canada, National Audit Office, National Audit Office of Denmark, & Department of the Auditor General of the Bahamas, 2014). The exceptions are the Peruvian and Indian Institutions which have the practice of holding a press conference after most of the reports they publish, as well as to communicate significant audit messages (Australian National Audit Office et al., 2012)

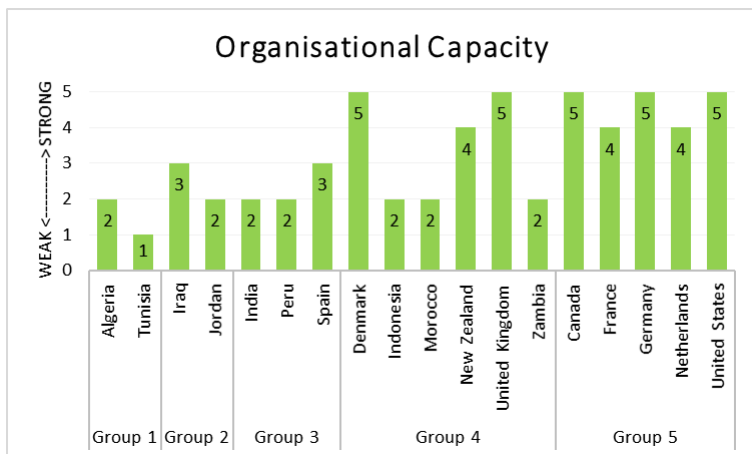
Those that have low influence also have weak communication. These Institutions are limited in the amount of knowledge they can provide to media and the public as has been discussed for Algeria, Iraq and Tunisia. The exception to the rule is the absence of a communication strategy in the case of Denmark. Instead of communicating their findings to media themselves, the Public Accounts Committee handles all communications (González et al., 2008; Rigsrevisionen, n.d.).

It can be concluded that strong communication of the knowledge produced by the Supreme Audit Institution strengthens their output by heightening the accessibility and visibility of this



knowledge. Regarding outcome, strong communication may ensure the usage and follow-up on this knowledge 'due to public pressure'. For that reason, there seems to be truth to the saying that the influence of a Supreme Audit Institution on policy is often not direct, but indirect via different sources of media.

4.2.6 Organisational Capacity



Before, I have discussed that organisational capacity has been scored with use of three indicators: funding, staff and expertise. The overall score is visualised in Figure 7. This figure resembles several of the patterns identified previously; weak scores for Group 1, 2 and 3, Group 4 being divided in two groups, and Group 5 generally scoring strongly. However, due to

Figure 7: Overview results organisational capacity.

much variation among the indicators

for Groups 2, 3 and 4, a separate graph has been made to also visualise the results of each of the different indicators (see Figure 8).

From Figure 8 it becomes clear that funding level of a Supreme Audit Institution, defined as having sufficient resources for the Institution to cover its mandate, is different among all cases of a Group, for all Groups. All of the Institutions in Group 5 have sufficient funding. My involvement with the Dutch Supreme Audit Institution made me aware of recent budget cuts, and thus resulted in a medium/strong (4) score. Moreover, the indicator of staff is either weak (1) or strong (5) in almost all cases. Iraq is an exception in their scores for both staff and expertise. This Institution has sufficient human resources to cover all audits and place attention on hiring people from different backgrounds and training them.

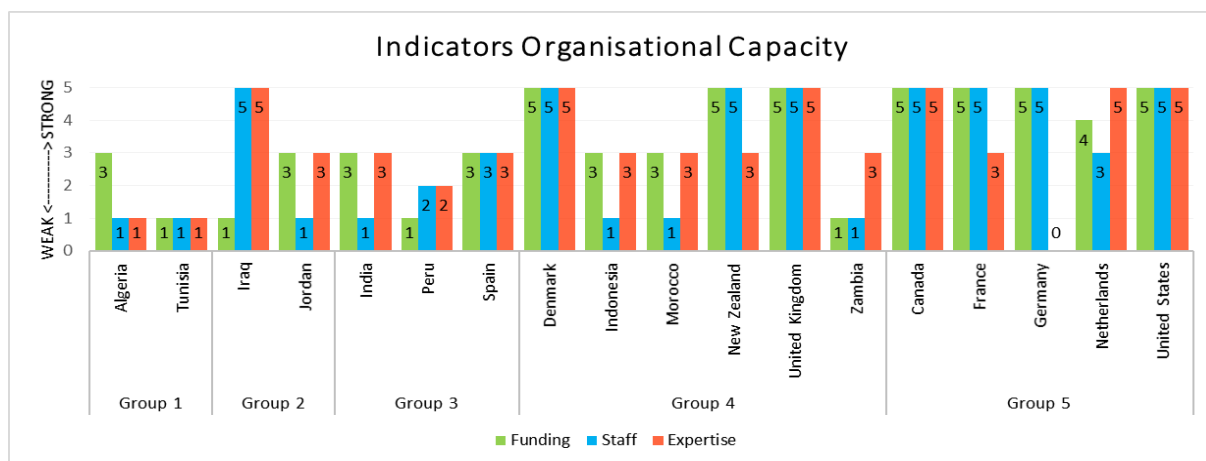


Figure 8: Overview results indicators organisational capacity.

Several examples show how these three indicators are connected. First, in the case of Peru there is lack of funding. This Institution can set its own budget within an overall amount that it too low to cover their mandate. At the same time it is difficult to keep highly skilled auditors as their wages are too low, and cannot be raised. This resulted in shortage of staff and expertise.



Second, if an Institution experiences problems with staff, they also score less on expertise. The Indonesian Supreme Audit Institution employs over 6000 people. Big compared to other Supreme Audit Institutions in absolute numbers, small compared in relative numbers (it has 3100 obligatory audit entities annually). Unsurprisingly, there is a pressing need for staff, shortages amount to 1300 jobs, which means that the organisation works under great human resources pressure in order to provide the required results of its work (Algemene Rekenkamer, 2009; Supreme Audit Office of Poland, 2014). In recruitment rounds for civil servants there is little attention for background and expertise, resulting in a lack of skilled audit staff (Supreme Audit Office of Poland, 2014). The same pattern is visible in the case of Jordan, India, Morocco and Zambia. Even though, these institutions are dedicated to their mission, lack of sufficient human resources, expert knowledge and experience reduces their actual output.

In conclusion, lack of funding, absence of expertise and staff vacancies limits the influence of a Supreme Audit Institution. Insufficient financial and human resources to cover one’s mandate and hence, one’s (obligatory) audits results in less output. On the one hand, organisational capacity seems to positively impact a Supreme Audit Institution’s level of influence considering that they all score strongly on funding, staff and expertise, On the other hand, it may not be able to explain the lack of influence as there are several exceptions among the weak scoring groups which requires closer examination.

4.2.7 Commitment

This variable was included specifically to give context to the cases regarding the Goals. It does not explain the outcome but the output of Supreme audit institutions. In particular, the relevance and type of output that is produced by the Institution. Thus, because commitment itself is not an explanatory variable for the level of influence of the Supreme Audit Institutions, Figure 9 provides an overview of the Institutions categorised by commitment to the Goals from weak (1) on the left to strong (5) on the right, paired with the commitment of their country, rather than by their level of influence.

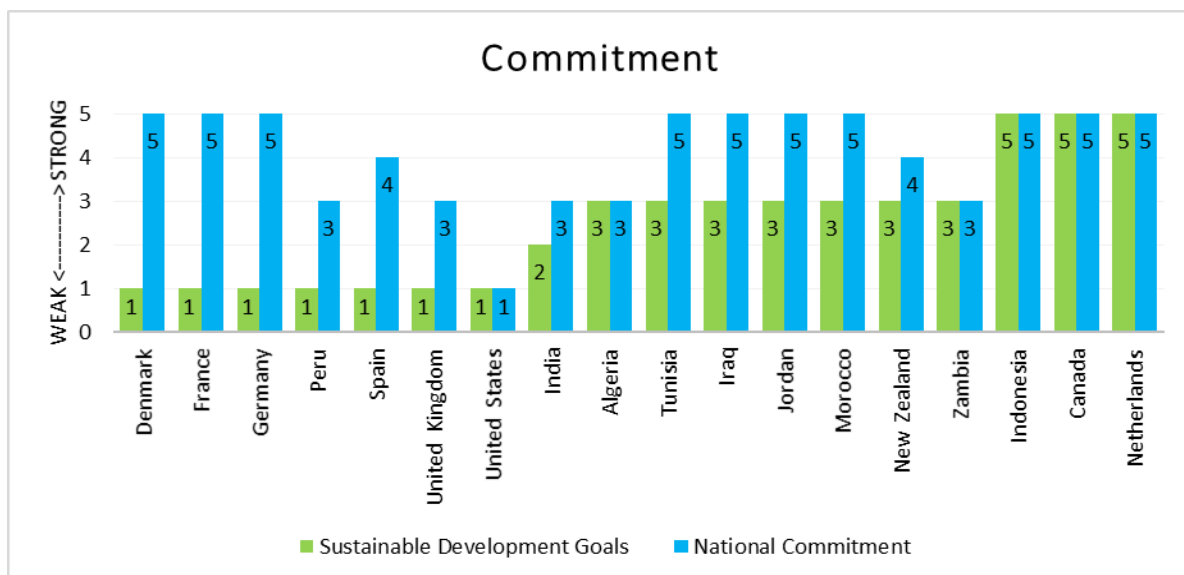


Figure 9: Overview results commitment.

Nine of the Supreme Audit Institutions are currently working on the Goals, yet few have turned public with their findings (yet) and of these cases only a few are identified as strong (5). This finding



is contrary to National Commitment which is mainly scored as strong (5). The exception is the United States where both the Government and the Supreme Audit Institution's commitment are weak. During the presidency of Obama the United States played an active role in drafting the 2030 Agenda. However, currently under President Trump the States are no longer committed to realise the Goals.

Several of the countries which score strong (5) are handing in their Voluntary National Review in 2017 (i.e. Denmark, Jordan, the Netherlands) or have handed it in 2016 (i.e. France, Germany, Morocco). These reviews are part of the follow-up and monitor mechanisms of the 2030 Agenda and are voluntary, state led, and involve stakeholders (UN-DESA, n.d.). To demonstrate strong (5) national commitment; in Indonesia the Sustainable Development Goals have been adapted within the current national development planning and have been translated into national goals, targets and indicators. Even more, the government has developed a platform for the Goals to connect Government and multiple stakeholders groups and media. Currently, Indonesia has performed several measures in preparation for implementing Sustainable Development Goals including mainstreaming the Goals into their National Development Plan along with developing specific roadmaps and action plans for Goals (INTOSAI Working Group on Environmental Auditing, 2016).

Lastly, cooperation can play a role in making Supreme Audit Institutions more dedicated to contribute in the realisation of the Goals. For instance, SHARAKA provided the Arab Supreme Audit Institutions with more clarity on how to address the Goals and resulted in stronger commitment on their end. Nevertheless, this also means that in the case of the low scorers of France, Germany, India, Peru, Spain and the United Kingdom their might be little incentive to commit to the Sustainable Development Goals, as they are not involved in collaborations or working groups addressing sustainability or environmental auditing.

4.3 Sub-conclusion

Supreme Audit Institutions have varying levels of influence. For both output and outcome, a sample of eighteen clearly demonstrated this variation. The chapter was guided by research question 1b: What factors explain the variation in influence of Supreme Audit Institutions on the policy process? First of all, the results show that there is more than one variable that may explain the variation. To gain more insight into the results of all five influence groups, I have clustered their outcomes for each of the variables in six radar graphs, and have included the ideal case as a reference. To enhance clarity and prevent each-others scores evening out their strong differences, there are two graphs of Group 4. Figure presents the scores of Denmark, New Zealand and the United Kingdom and Figure 11 the scores of Indonesia, Morocco and Zambia. Moreover, in Figure Canada presents the ideal case as its scores match the ideal scores.

I start with the Group with the highest level of influence. All of the cases have mainly strong (5) scores, with none of them scoring below medium/strong (4) on any of the variables (see Figure). From these results one could argue that all of these variables are important for a high level of cognitive influence. However, the findings of Group 4 A counter this argument. Denmark, New Zealand and the United Kingdom all score strong (5) on most variables while having medium/high (4) cognitive influence. In the case of these Institutions their Audit model may be explanatory as a Westminster model is characterised by a separate body decides on whether or not knowledge is presented to parliamentarians, as well as, monitoring follow-up actions. Even more, the Danish Public Accounts Committee is in charge of all of the communications of the Institution's knowledge. This indirect process is limiting their direct influence and reduces their outcome scores.

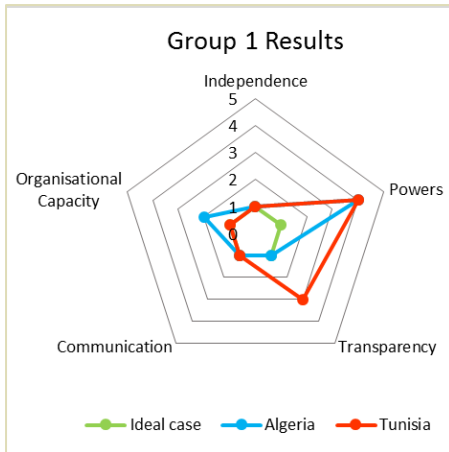


Figure 10: Overview results independent variables Group 3.

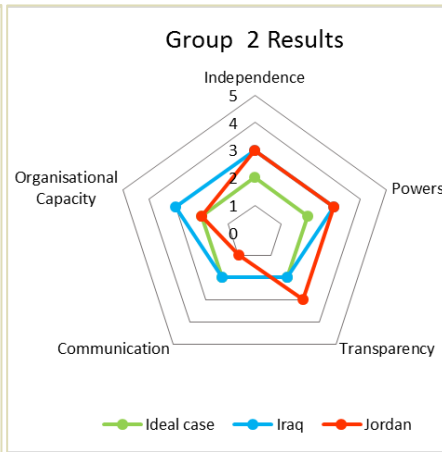


Figure 11: Overview results independent variables Group 2.

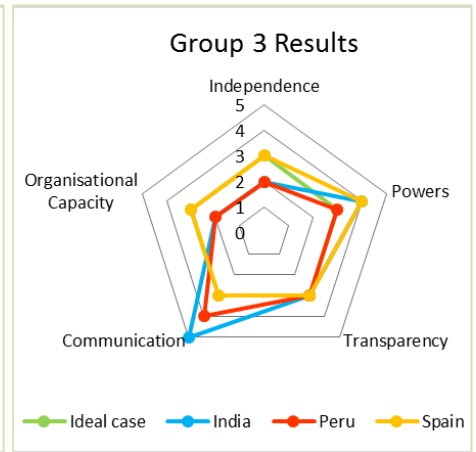


Figure 12: Overview results independent variables Group 3.

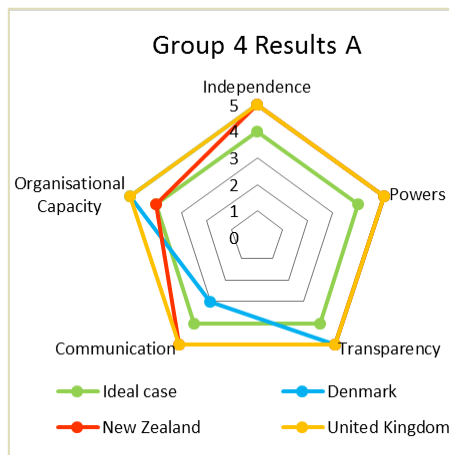


Figure 13: Overview results independent variables Group 4A.

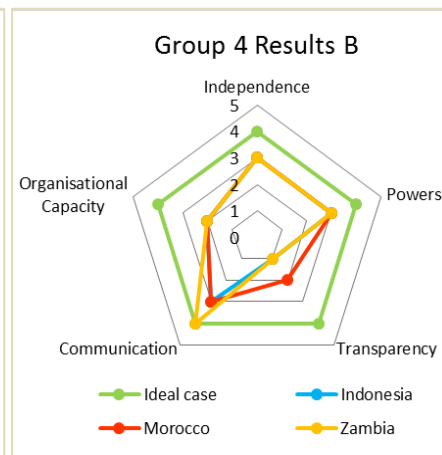


Figure 14: Overview results independent variables Group 4B.

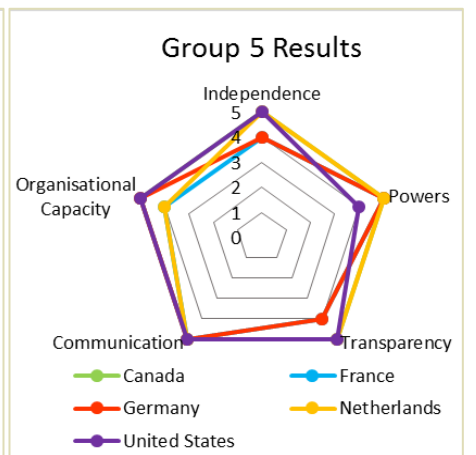


Figure 15: Overview results independent variables Group 5.

The other figures help identify those factors that may explain a lack of influence. Group 1, 2, 3 and 4B all show that the formal requirements (mostly laid out in the ISSAIs) are not explanatory for variation in level of influence (see Figure , 11, 12 & 14). Access to information and carrying out performance audits has at least a medium (3) score for all of the eighteen cases. Access to information is a necessity for a Supreme Audit Institution to operate, but it does not explain a lack of cognitive influence. Furthermore, performance audits may make an Institution’s output more relevant but it does not seem to lead to the higher usage and increased follow-up actions expected by INTOSAI and Supreme Audit Institutions themselves.

Instead, Group 1 and 2 highlight that lack of influence may be explained by the variables independence, communication and organisational capacity. Group 3 and 4B strengthen the likelihood that communication is an explanatory factor. India and Peru in Group 3 score below the ideal case and instead take after the scores of Group 2. However, their strong scores on communication can explain their higher level of influence. Likewise, in the case of Group 4B, none of the three Institutions meet the Ideal case values, yet their scores on Communication stand out. Their medium/high levels of influence followed from the fact that their knowledge is considered a valuable input to parliament, which is widely communicated through media and findings are publicly reported. All of this, points toward the importance of the variable communication in exerting influence.



With regard to independence, a Supreme Audit Institution's financial and administrative autonomy and the ability to monitor and report on follow-up actions correlates with the variation in influence between Supreme Audit Institutions. The presence of a fully functioning system leads to a higher amount of follow-up actions by decision-makers. In addition, having sufficient financial and human resources (both in number and in skills) can enhance the amount, relevance and type of knowledge produced by a Supreme Audit Institution. Thus, autonomy in decisions, ability to monitor follow-up actions, freedom and strength in communicating their knowledge and sufficient resources to produce and disseminate knowledge can explain variation in influence.

Nevertheless, the lack of influence of Group 3 and 4 has a different explanation. Several characteristics of their political and institutional environment negatively influence their transparency, powers, organisational capacity and independence scores. This is also the most probable explanation for the difference between Group 4A and Group 4B. Restrictions are the result of unclear laws, challenging environments, limited autonomy in decision-making and not being allowed to make information publicly accessible. The figures show that these Supreme Audit Institutions deal with these constraints by focusing on their internal transparency (i.e. strong quality assurance system) and other ways of communication their findings.

Lastly, the context variable of commitment gave an interesting snapshot of the current situation. At several Institutions the Sustainable Development Goals have been integrated in current or future research plans. For others, the Goals have only been addressed by INTOSAI and have not undertaken any activities themselves (yet). The fact that national commitment is present and strong (5) in most countries make it probably that the weak scorers will also address the Goals in the future, and thus exert influence on the implementation process. As it is their responsibility to check all government activities and report on them. However, as long as Supreme Audit Institutions are not committed themselves their contribution remains minor.



Chapter 5 - In-Depth Case Study

The following chapter presents the results from my qualitative analysis of the Netherlands Court of Audit and their work on the Sustainable Development Goals. The aim of this in-depth study was to zoom in on one Supreme Audit Institution and uncover and understand the dynamics of inclusion and translation of the Goals into an Institution's work. The Netherlands Court of Audit is among the first Supreme Audit Institutions that have addressed the Goals in their work. The nature of these Goals provides opportunities and difficulties for their sustainability research. By taking a closer look at the inner workings of the Court, I have been able to identify the way in which the Goals have entered the Court, the drivers behind this and the obstacles encountered. The results provide answers to research questions 2a and 2b: "What process underlies the inclusion of the Sustainable Development Goals at the Netherlands Court of Audit?" and "What are drivers and obstacles for involvement of the Netherlands Court of Audit in the Dutch implementation process of the Goals?".

The results are structured as follows. First, section 5.1 shortly introduces the Netherlands Court of Audit. Second, the formal steps taken by the research group Sustainable Development Goals are presented and depicted with use of a timeline (5.2). Third, the (potential) contribution of the Netherlands Court of Audit to the Goals is discussed (5.3). In section 5.4, both internal and external drivers for adopting the Goals are presented. Next, the obstacles for involvement are discussed (5.5). Furthermore, the results are placed in the context of the Dutch implementation process of the Sustainable Development Goals (5.6). In the end, I answer the two sub-research questions and reflect on my role as researcher (5.7 & 5.8).

5.1 The Netherlands Court of Audit

The Netherlands Court of Audit checks if the government spends public funds and conducts policy as intended (The Netherlands Court of Audit, 2017). The Court has been founded in 1814 which makes it over 200 years old. It is a central government body, to be precise a 'High Council of State' and acts independent of the government. This means that they refrain from political opinions and have freedom in their choice of audit. Most of the work and recommendations are produced for the House of Representatives and government. The Netherlands Court of Audit considers it their job to provide parliament with useful and relevant information (The Netherlands Court of Audit, 2017). Part of the Court's mission is to audit compliance with the international obligations of the Netherlands (The Netherlands Court of Audit, 2017). The Court has a board consisting of three members who are appointed for life (i.e.70 years). All decisions are made by the board as a whole, but each member acts as rapporteur for part of the Court's work. In total, the Netherlands Court of Audit consists of approximately 300 staff members (The Netherlands Court of Audit, 2017).

The Netherlands Court of Audit is a member of INTOSAI and of the European regional body of Supreme Audit Institutions of which it held the presidency from 2014-2017. During the preparation phase of the XXII-INCOSAI congress the Netherlands Court of Audit helped develop one of the four approaches put forward by INTOSAI on how to guide and focus Supreme Audit Institution's work on the Sustainable Development Goals (INTOSAI, 2016). This approach focused on reviewing preparedness of governments to realise the Goals and was put into practice by the project group Sustainable Development Goals. The main research object of the project group was the preparedness of the Dutch government to implement the Goals. In short, the Dutch government has opted for a pragmatic approach to realise the Sustainable Development Goals. One coordinator (Hugo von Meijenfeldt) leads a group of civil servants, called 'focal points', whom are all employed at one of the



Dutch ministries. The task of the focal points is to address, push for, and keep track of the Goals at their own ministry.

5.2 Steps

Over the course of four years the Netherlands Court of Audit has taken several steps to address the Goals. There is a distinction between the products, or actual output, that was delivered and the decisions that were taken that resulted in this output. The timeline (Figure) shows the phases and key moments of this four year process.

Products The first time the Court of Audit came in contact with the Goals was during the development of a new corporate social responsibility policy in 2014. Four ideas were presented and discussed for this policy, of which one was addressing the Sustainable Development Goals. Over the course of the year a potential program ‘sustainability’ was developed, but in the end it was not realised. The program did however receive a second start as a ‘sustainable development research approach’. Part of this research approach was addressing the Goals in a still to be identified manner (senior researcher, personal communication, 23 February 2017). In February 2016 the Board approved an ‘exploration of the Sustainable Development Goals’ to identify possible options for research. This transitioned into a full research project at the end of October.

Several acts of external actors also affected the steps that were taken internally. The current secretary-general of INTOSAI has reinforced the organisation’s relation with the UN to meet his ambition to strengthen the overall position of Supreme Audit Institutions (sector manager, personal communication, 23 February 2017). This resulted in the two UN resolutions and INTOSAI’s recognition of the Goals as an important focus and their inclusion in INTOSAI’s strategic plan a cross-cutting priority. Over the years 2015-2016 there were discussions with global, regional, national and external parties on how the INTOSAI community could contribute to global follow-up and review of the 2030 Agenda. In the end, four approaches were developed for and presented and discussed at the XXII-INCOSAI event.

In the fall of 2016 my internship began and together with two researchers of the Court we formed the research group on the Sustainable Development Goals. To conduct the review of the Dutch government’s preparedness in realising the Sustainable Development Goals, a seven step model was used. This preparedness review involved a range of interviews with focal points at several ministries and other relevant actors. In the end the findings provided input for the SHARAKA workshops and the Court’s accountability report. This report is produced annually and presented by the Court on the Dutch National Accountability Day in May. It includes several findings and pressing issues identified by the Court of Audit regarding the (financial) accountability of the government. This way, the Court highlighted the need of the Dutch government to prioritise the Goals more. Moreover, a full statement of the findings of the preparedness review will be delivered as a ‘letter to parliament’ at a strategic moment still to come.

Apart from the preparedness review on the general Dutch state of affairs, it was decided to conduct two case specific preparedness reviews. That is to say, choosing two specific themes of the Sustainable Development Goals and assess the preparedness of the Dutch government to achieve the targets related to these themes. It was decided to integrate one of the targets concerning air quality into an international audit on air quality the Court already started. Another specific theme that was discussed is nutrition in relation to public health.



Decisions These two dynamics operating internally and externally to the Court are crucial to understand the Court’s process. Besides, characteristics of the implementation of the Goals are significant for understanding the process. The Court’s role is dependent on the legal and governmental context of the Goals and the way they are coordinated in the Netherlands. This influences whether the Court can and should contribute to the Goals and if so in which area. Overall, the decisions taken by the board revolved around these questions of ‘can we’, ‘should we’ and ‘how and what’ and hence, in general defined the focus or operating level of the Court. To illustrate, there was a strong focus on identifying “what can the Goals mean for us?” (board member, personal communication, 24 March 2017). The UN and INTOSAI might call on all Supreme Audit Institutions to contribute to the Goals, but the Netherlands Court of Audit is first and foremost a national institution. “We do not exist for the sake of the UN, but for the Dutch citizen. We are being paid by citizens; therefore, we should pick topics that are nationally important. The Court decides for itself if it will contribute”(board member, personal communication, 24 March 2017).

At the same time, it became very clear however, that it is also important for the Court to meet certain expectations. “If you are explaining how a preparedness review is conducted, you have to do it yourself as well. Practice what you preach!” (board member, personal communication, 22 December 2016; project leader, personal communication, 24 January 2017). The Goals can be used strategically as a useful guideline and provide additional strength for choice of a certain audit topic. Nevertheless, it should be taken into account that the board members have differing background and interests. Together, they reach decisions; yet, preferences play a role in choice of themes and programs. The motives behind the decisions taken resulting in the steps described above are explored further in the next sub-sections.

Timeline

In Figure the internal milestones are on top of the timeline and the external milestones below. Yellow stands for the Netherlands Court of Audit; Green for INTOSAI; blue for the UN; and red for the Dutch National Accountability Day. CSR stands for corporate social responsibility and SDGs for Sustainable Development Goals.



Figure 16: Timeline of the Netherlands Court of Audit’s work on the Sustainable Development Goals.



5.3 Contribution

The Court of Audit expresses the belief that it can play a valuable role in realising the Sustainable Development Goals. In the 2016-2020 strategy of the Court, they state the aim to contribute to the Sustainable Development Goals (Algemene Rekenkamer, 2016a, p. 15). The Netherlands Court of Audit wishes to play to its strength in its contribution; for example, by “always making the connection with money”(board member, personal communication, 22 December 2016). The Court’s potential contributions can be grouped in the following three categories: research, function and internalising the Goals

Research The Court of Audit could contribute to the realisation of the Sustainable Development Goals through the research they conduct. The audit reports and findings of the Court are passed on to the government, in particular parliament, to those responsible for managing the entities they audit and are made available to the public (The Netherlands Court of Audit, 2017). Consequently, research of the Court becomes wide spread. By conducting performance audits the Court can establish whether the ministers’ policies are effective; that is, identifying whether these policies produce the intended results. For the Goals this comes down to monitoring the progress on both goals and targets.

Furthermore, freedom of audit choice indicates that the Court can direct attention to almost any issue of their choice; thus, place certain topics on the national agenda. To illustrate, the Court has verified whether the Dutch government has defined national policy priorities. Reporting these findings to the Court’s ‘clients’ highlights the need for the government to strengthening these priorities and thus, illustrates that the Court engages in agenda setting.

Several other characteristics that make research of the Netherlands Court of Audit a potentially relevant contribution is for one, the fact that they can audit a theme, agreement or policy for a long time, spanning several years “Including a long term vision (...) is typical for Supreme Audit Institutions to do (sector manager, personal communication, 22 December 2016)”. Through their research the Court can ‘guard’ the progress of the Sustainable Development Goals over its 15-year period. This is in contrast with the Dutch government which usually focusses on four years at a time, after which new elections take place.

One questionable contribution that was mentioned by interviewees is the practice of relabelling existing research. The Goals were agreed upon in 2015, but the fact is that the Dutch government has already addressed all the themes that are part of the Sustainable Development Goals in policies for decades. Consequently, the Netherlands Court of Audit has evaluated these policies for decades as well. As a result, the Court may relabel existing research into Sustainable Development Goal research. A downside to this practice is that this research leaves out the connections between the social, economic and environmental dimensions along with the overarching function and indivisibility of the Goals. Instead, it takes the goals or even targets separately; as was done in the case of the planned audit air quality.

Function The second way in which the Netherland Court of Audit’s could contribute to the Goals is through the position and function it has in the political system. The 2030 Agenda describes certain ‘requirements’ a political system needs to meet in order to realise the Goals. To clarify, the Court checks public funds and policy conduct and reports the findings. The Court’s unique access to information provides them with an almost unmatched opportunity to obtain and use data for their research which is closed off to others. Henceforth, Supreme Audit Institutions in general are an



important political body that strive to ensure good governance, transparency, sound public financial management and counter corruption. These are all considered necessary requirements to realise the Goals, and are also included in Goal 16 (peace, justice and strong institutions)(UN General Assembly resolution 69/228, 2014; UN General Assembly resolution 70/1, 2015).

One remark that strengthens the likelihood of the Court contributing in this manner is the belief that it operates better in a supporting role. Rather than addressing the Goals themselves, they can support those that address the Goals (Sector manager, personal communication, 22 December 2016). Through audits Supreme Audit Institutions can support others by pointing out trends or raise flags when too much remains unaddressed. Likewise, the Court can engage in teaching skills and sharing experiences with other Institutions.

Internalisation “The Sustainable Development Goals provide an opportunity to identify connections among different themes, therefore, the Goals should become integrated into every aspect of the organisation” (managing director, personal communication, 22 December 2016). The Goals point at important connections between departments and research groups at the Netherlands Court of Audit. However, the likelihood of this happening is met with scepticism. Past experience has shown that these attempts fail either in the coordination or in the impact. “The Sustainable Development Goals will just become a footnote in everyone’s report. Wait we also have to address the Goals, let’s add a paragraph in the end” (senior researcher, personal communication, 19 January 2017).

For internalisation to be effective it is important that the people involved are familiar with the Sustainable Development Goals and believe, to some extent, in their importance. A short survey among 67 research staff (a little less than half of all research staff) at the Court showed that 70% was aware of the Court’s work on the Sustainable Development Goals. Of these 47 people, practically everyone mentioned the SHARAKA project, and only seven were aware of the project group. A few more people, 79%, were familiar with the Sustainable Development Goals in one way or another. Even more, 91% considered the Goals important and believed it the Court’s duty to act on them. Reference was made to the responsibility of the Court as a public institution to monitor the policy conduct of the Government, therefore, also its activity regarding the Sustainable Development Goals. Internalisation asks the Court to adopt a new perspective and it is questionable whether this is possible (researcher, personal communication, 10 January 2017).

5.4 Adopting the Sustainable Development Goals

What made the Court adopt the Goals? Previously, in presenting the formal steps taken by the Court on the Goals I identified an internal and external dynamic. Both are relevant for explaining the way in which the Sustainable Development goals entered the Court and became part of their work. Often, interviewees in their explanations made reference to both internal and external drivers. Put shortly, internal drivers show that the Sustainable Development Goals were adopted by the Court because of their own wishes and needs. External drivers show that the Court was also compelled to adopt and act on the Goals.

Internal drivers On the one hand the internal drivers are of a practical nature and on the other hand of an idealistic nature. Combined they explain for a large part why the Court adopted the Goals into its organisation. The process has been shortly stated earlier. That is, the first contact of the Court with the Goals was during the development of a new corporate social responsibility policy and the development of a new ‘sustainability program’. In the end, this program did not make the cut, yet



sustainability still was deemed too important to leave out. Hence, an exploration of the state of affairs of the Sustainable Development Goals in the Netherlands was approved. Additionally, the Sustainable Development Goals were also included in the Netherlands Court of Audit strategy of 2016-2020. Furthermore, several collaborations between the Netherlands Court of Audit and other parties on the Goals increased the need to take action themselves i.e. SHARAKA and XXII-INCOSAI. The Sustainable Development Goals were chosen as a theme for SHARAKA as it may operate as a shared language and/or framework for each of the countries involved, which provided common ground. This short repetition of the steps, shows that underlying motivations are practical; the need for a new policy or program and common ground for collaborations.

Still, the Goals would not have been adopted at the Court of Audit in the way that they have now without the personal commitment and push of several of the Court's employees. Both the corporate social responsibility policy and the program / research line sustainable development were the result of several individuals pushing for more inclusion of sustainability at the Court. This related to the responsibility of the Court of Audit as a public institution. To clarify, a public organisation operates to improve the life of citizens. If sustainability is seen as a societal obligation the Court should account for it. Even more, the Court states to audit compliance with the international obligations of the Netherlands; including the obligation of the 2030 Agenda. In conclusion, personal drive, commitment to the importance of sustainability, and the responsibility of a public institution to meet societal obligations to improve the life of citizens were all significant for the way the Goals entered the Court and were included in its overall work.

External drivers The story is not complete without acknowledging the significance of the commitment of both the UN and INTOSAI to have the Sustainable Development Goals become incorporated in the work of Supreme Audit Institutions, including the work of the Netherlands Court of Audit. INTOSAI reaching out combined with the two resolutions regarding the role of Supreme Audit Institutions gave a strong call to the Supreme Audit Institution's community to play a role in monitoring the Goals. INTOSAI's ambition is large: "to provide a global public voice on the fundamental worldwide issue of sustainable development. To become an important player in the successful implementation of the SDGs" (INTOSAI, 2016b, p. 4). This ambition has been translated into several events and products, including developing and presenting the preparedness review at the important XXII-INCOSAI event.

5.5 Obstacles

Over time, the inclusion of the Sustainable Development Goals in the work of the Netherlands Court of Audit met with several obstacles. These obstacles are categorised as either practical constraints or idealistic constraints. Noteworthy, is the identification of the 'pioneering' category which is therefore separately discussed.

Idealistic Constraints The Sustainable Development Goals have encountered some serious criticism. The Goals are considered too broad, that is, they cover too many themes and have too many targets. The Goals are formulated too vague and are not concrete enough. To illustrate, 'leave no one behind' is one of the main overarching aims of the 2030 Agenda, but what does this mean in practice and how to measure it? All the more, sustainable development does not have a clear, concise and usable definition. Besides, the Goals may be too politically loaded for a body that 'refrains from political opinions' (project leader, personal communication, 02 February 2017). This ideological and



methodological criticism is an obstacle for the involvement of the Court in the Sustainable Development Goal's process.

Apart from the critique, a more close to home issue is the fact that the Sustainable Development Goals are not considered important or a priority among employees and by those in charge. The Court carries out a range of research on many different themes that are considered equally or more important. Combined with the vagueness and width of the Goals, the result is an overall lack of support to act on the Goals.

Practical Constraints More practical constraints include the obtainment of data needed to research the progress of the Goals in the Netherlands. Specifically data related to those Goals which are mainly social in nature, such as Goal 1 (no poverty). Even though the Netherlands have an excellent statistics bureau, there is little street-level or household data that could map if 'no one is left behind', that is to say, nobody living in poverty any longer.

A second constraint is the difficulty of integrating the Sustainable Development Goals into the mission and procedures of the Court. Difficult questions arise regarding the interdepartmental nature of the Goals and the division of responsibilities that is needed. There is a constant search to make the Sustainable Development Goals more concrete and identify where the Court can link their work to the Goals challenges (senior researcher, personal communication, 22 December 2016). For instance, the lack of specific funds for Sustainable Development Goals activities reduces their 'fit' with the Court's work (project leader, personal communication, 24 January 2017).

Third, there are practical constraints in the form of the organisational capacity of the Court. Currently, an organisation-wide reorganisation has led to many changes in employees and projects. A negative aspect of this reorganisation is the lack of human resources felt by employees in on-going projects and in developing future projects. The two researchers in charge of the Sustainable Development Goals project were also in charge of a project 'Sustainable Energy Innovation'. Often people referred to this reorganisation and the future insecurity they believed to follow from it. Likewise, the resignation of one of the board members and the Dutch government elections, strengthened these feeling of future insecurity. This uncertainty tends to strain new, ambitious or risky projects; consequently, reduce the Court's efforts to address the Sustainable Development Goals.

Pioneers Interestingly, frequent reference was made to the fact that Supreme Audit Institutions are currently evolving as they take on new duties and are expanding their mandate to cover more areas of research and audit. This means that those Supreme Audit Institutions currently addressing the Goals are in a pioneer phase. "by conducting a preparedness review a Supreme Audit Institution identifies what still should happen to realise the Goals. This way they contribute to a higher goal, instead of negatively commenting on how the government has handled something. In fact, this shows that Supreme Audit Institutions are moving away from their standard role" (project leader, personal communication, 24 January 2017). 'Pioneering' poses challenges in the form of new types of research and displays the lack of experience in dealing with the wide, diverse and interrelated topics the Goals present. The idealistic constraints of vagueness and amount of Goals, targets and themes, along with the felt future insecurity, feed in to these challenges as well.



5.6 The Dutch Implementation Process

“The Netherlands has the ambition, and strives to realise the Sustainable Development Goals as defined by government leaders of members states of the UN, in 2030” (Tweede Kamer der Staten-Generaal, 2016, p. 2). The minister for foreign trade and development cooperation has specified that the Government has chosen a pragmatic approach to realise the Goals. Connecting the Sustainable Development Goals to existing policy programs and initiatives, thus, making the departments responsible for those Goals that are part of their policy areas (Ploumen, 2016). In 2016, National Coordinator implementation of the Sustainable Development Goals, Hugo von Meijenfeldt began with coordinating the activities at the separate departments, with use of focal points. Furthermore, a broad coalition of actors i.e. businesses, nongovernmental organisations, knowledge institutes, decentralised governments (municipalities), and youth groups has been actively involved in realising the Sustainable Development Goals in the Netherlands and internationally. Von Meijenfeldt connects and communicates with all parties. On National Accountability Day the main stakeholder groups, led by von Meijenfeldt, have submitted a progress report of the actions taken up to this point and the problems encountered to the House of Representatives.

The research group Sustainable Development Goals has monitored and evaluated the pragmatic approach and found several points of attention. By publishing these findings the Court engaged in agenda setting. By highlighting the Sustainable Development Goals as a priority support was given to the coalition of stakeholders and the significance underlined of the national progress report presented by this coalition. What this shows is that knowledge produced and disseminated by the Court is influencing the implementation process.

5.7 Sub-Conclusion

To summarise, the first sub-research questions that guided the results of this in-depth case study was: “What process underlies the inclusion of the Sustainable Development Goals at the Netherlands Court of Audit?” Over the span of four years the Netherlands Court of Audit has included the Sustainable Development Goals in their work. The underlying process is characterised by internal and external drivers. Internally, it is important that the Court plays to its strengths and focusses on those areas where it believes to have the most added value. This view is repeated in the often stated ‘should be or is part of the Netherlands Court of Audit core tasks’, such as the importance to connect the Court’s work to finances. At the same time the Courts international involvement compels them to include the Goals. Image is important and, therefore, the Court should practice what they preach. The form that their contribution takes is still examined; but most likely the Court will continue conducting relevant research that matches with their function and position in the political system, and is in support of others.

The second sub-research question was: “What are drivers and obstacles for involvement of the Netherlands Court of Audit in the Dutch realisation process of the Goals?” One of the main obstacles for involvement in the Dutch implementation process revolves around the question how to actually include the Sustainable Development Goals in the audit work of the Court. The Dutch context in which the Court operates is characterised by a huge amount of policies that already addresses almost every Goal and target specifically. Furthermore, the width, interrelations and vagueness of the Goals make it difficult to address them in a concrete manner in audits. It is easy to make a connection between a Sustainable Development Goal and a program of the Court, but it is difficult to make it concrete and insightful.



The uncertainty that the Court feels is likely encountered by other Supreme Audit Institutions as well. The efforts of INTOSAI for Supreme Audit Institutions to contribute valuably in the implementation of the Goals indicate that Supreme Audit Institutions are on the threshold of something new. The boundaries of their new roles are still unclear and raise many question marks among Supreme Audit Institution with regard to their obligations. Moreover, Supreme Audit Institutions are in different stages of development, and most are not considered 'ready' to tackle something as new and complex as the Sustainable Development Goals.

5.8 Reflection on Researcher Role

During the course of my internship I discovered that I had several pre-conceived ideas and assumptions that influenced the data I collected and the analysis. Most of these assumptions are centred on the following issue. As an environmental governance student the notions of sustainable development and the Sustainable Development Goals are highly familiar. Even though the Goals have encountered some heavy criticism, it is in my opinion positive that these Goals exist and that almost every country in the world is (to a different extent) dedicated to achieving a sustainable future. For the Netherlands Court of Audit and its employees the Goals are not necessarily a priority. Most auditors had a vague inclination of their existence, and even though they are deemed important, in-depth knowledge was scarce. Consequently, in my eyes contribution of the Court to the Goals seemed of little significance.

Over time this view became contrasted with new insights into the workings of the Court. Every year the Court has to decide on the themes it will research next to all mandatory audits. Often all of the contending themes are important in their own right. The challenge of sustainable development as a theme is its width and lack of concrete definitions. How do you audit a policy field that has developed and been evaluated for several years and which all of a sudden has a new umbrella of international goals, stating different targets and focusing heavily on all its interrelations with other policy fields. Unsurprisingly, this presents obstacles to act and hence, reduces the amount and extends of actions taken by the Netherlands Court of Audit.



Chapter 6 – Discussion

This research has explored new academic territory; the (potential) actions of one relevant actor group in the field of the Sustainable Development Goals. Supreme Audit Institutions can be significant for the implementation success of the Goals for three main reasons. For the Goals to be achieved every type of actor has to be involved to some extent, existing institutions must internalise the Goals, and monitoring and review mechanisms are vital. By generating hypotheses new knowledge is created that can further understandings of the influence that Supreme Audit Institutions exert which in turn offers the opportunity to develop pathways to improve the role and contribution of these Institutions in the realisation of the Sustainable Development Goals.

In this chapter I reflect on the methods and results and illustrate the implications of these findings for realising the Sustainable Development Goals. First, from the results I derive and discuss several hypotheses (6.1). Subsequent, I evaluate and reflect on my claims and substantiate their contribution to theory and/or practice using academic literature (6.2). In the end, the limitations of this research are laid out and directions for further research identified (6.3).

6.1 Hypotheses

From the results it became clear that several variables can explain the variation in influence levels of Supreme Audit Institutions better than others. Based on the outcomes of both the comparative case and the in-depth study I derive four hypotheses. At the end of this section Table 7 gives an overview of the hypotheses.

The first claim I make forms the basis of this research: Supreme Audit Institutions vary in the extent that they exert influence on the policy process in their country. The results showed clear differences in outcome and output among the selected cases. There is a range with on the one side audit knowledge hardly being used and on the other side audit knowledge being used as valuable input and findings being endorsed. Outcome is dependent on output, specifically, the usefulness and usage of knowledge produced by Supreme Audit Institution is dependent on its relevance to address current governance challenges, its quality and clarity and its timeliness.

My research has produced several potential explanations for this variation. To begin with, it is important to keep in mind that Supreme Audit Institutions are complex (largely) autonomous bureaucracies that have evolved over the last decades and expanded their vision and activities; hence, unsurprisingly, more than one variable explains variation. The strong performance of the higher Groups on most of the variables shows that there is more than one variable, or a combination of these variables that explains variation. Because the high level influence groups score strong on all indicators, explanatory variables were derived from the Groups that score weak or medium and thus, show an absence of influence. From this I argue that more than one variable explains variation in level of influence.

Interestingly, formal characteristics of institutional design and an Institutions' powers might play a subsidiary role, but are not explanatory variables. The ISSAIs state that an Institution's powers and transparency are crucial for them to be effective; yet, they do not explain why Institution's differ in their cognitive influence. Qualitative correlations between level of influence and the other clusters of independent variables show that autonomy in decisions, a functioning follow-up system, freedom and strength in communicating their knowledge, and sufficient resources to produce and disseminate knowledge can explain variation. However, characteristics of the wider political and institutional system that Supreme Audit Institutions are part of are also significant in explaining



variation between the cases. These findings lead to three sub-hypotheses: The presence of formal characteristics and the requirements of powers and transparency do not explain variation in influence; independence, communication and organisational capacity of a Supreme Audit Institutions explain variation in influence; and, characteristics of the wider institutional and political environment explain variation in influence.

The comparative case study generated insights into the influence of a Supreme Audit Institution on the policy process in general. The in-depth case study provided insight into how a Supreme Audit Institution has dealt with the Sustainable Development Goals specifically. Over the last four years the Netherlands Court of Audit has come into contact with, and included the Goals in their work. In general, at the Court there was a positive attitude to how Supreme Audit Institutions can contribute to realising the Goals. However, it was considered crucial that the Goals would have meaning and added value for the Netherlands Court of Audit as well. On the one hand a search for including sustainability resulted in the research group Sustainable Development Goals. On the other hand, the Court’s international involvement resulted in creating an approach for Supreme Audit Institutions to assess the preparedness of their government to realise the Goals, which in turn provided the basis for training six Arab Supreme Audit Institutions. These activities showed the presence of internal and external dynamics at the Netherlands Court of Audit. From the drivers of these two dynamics I derive the following hypothesis: External pressure is not enough to make a Supreme Audit Institution adopt the Sustainable Development Goals into their organisation.

Last, apart from the drivers, lessons can be drawn from the obstacles the Court encountered. In particular the ‘being a pioneer’ part was of significance for the Court, and emerged as issue during the SHARAKA week in both presentations and in personal communications with auditors of the visiting Supreme Audit Institutions. There is a need for steerage and certainty which is not found in the formulation of the Goals and their targets; or in the four approaches of INTOSAI yet. Based on the identified obstacles identified I hypothesise that the lack of clear guidance reduces the influence of Supreme Audit Institutions in the realisation of the Sustainable Development Goals.

Hypotheses
H1: Supreme Audit Institutions exert different levels of influence.
<p>H2: Several variables explain variation in influence exerted by Supreme Audit Institutions:</p> <ul style="list-style-type: none"> • H2.1: Formal characteristics (audit model) and the requirements of powers and transparency do not explain variation in influence; • H2.2: Autonomy in decisions, a fully functioning follow-up system, freedom and strength in communicating their knowledge, and sufficient resources to produce and disseminate knowledge explain variation in influence; • H2.3: Characteristics of the Supreme Audit Institution’s wider political and institutional system explain variation in influence.
H3: External pressure is not enough for a Supreme Audit Institution to adopt the Sustainable Development Goals into their organisation.
H4: The lack of clear guidance reduces the influence Supreme Audit Institutions exert on the implementation of the Sustainable Development Goals

Table 7: Hypotheses.



6.2 Reflection

In this section I critically evaluate and substantiate the hypotheses by connecting them to theoretical bodies of literature.

6.2.1 Hypothesis 1

In this research I have defined influence in terms of knowledge: “the capability of a Supreme Audit Institution to influence the behaviour of decision-makers through the production, compilation and/or dissemination of knowledge; resulting in changing knowledge and belief systems (Biermann et al., 2009, p. 47). Based on this definition data was collected to identify variation in the level of influence of eighteen Supreme Audit Institutions. However, there are other forms of influence which a Supreme Audit Institutions can exert. For instance normative influence which deals with: “the extent to which an Institution can create, support or shape the building of norms, particularly in processes of negotiations” (Biermann et al., 2009: 48).

Interestingly, employees at the Netherlands Court of Audit expressed the opinion that Supreme Audit Institutions do not exert normative influence; instead the Court refrains itself from providing political opinions. However, according to the explanation of rational-legal authority of Weber, having control over procedural matters can translate into autonomous influence. When the bureaucrat is able to do things contrary to the interest of their ‘client’ and claim authority by saying “it is only my job to follow the rules”, then the bureaucrat holds normative power (Barnett & Finnemore, 1999, p. 708). Every year the Court examines all ministries, reports the finding, states its recommendations based on these findings, and receives an official response from the minister on their recommendations. On Accountability Day with the presentation of the overall report the Court raises several flags on the conduct of these ministries on certain issues, for instance, their digital infrastructure, organisational culture and findings of policy evaluations (Algemene Rekenkamer, 2017). Often, having to address these issues goes against the interest of the ‘client’ i.e. the ministries. For that reason, the Court engages in the creation, support and shaping of norms by practices of agenda setting and report writing under the guise of “doing their job” and following the set out procedures. Thus, the Court exerts normative influence. This example illustrates that Supreme Audit Institutions exert multiple forms of influence which can influence the policy process in ways that have not been examined in this research.

Moreover, due to the lack of actions taken on the Sustainable Development Goals by Supreme Audit Institutions, this research has identified so far to what extent a Supreme Audit Institution influences a policy area in general and assumed the probability that these results can be extrapolated to the specific policy area of the Sustainable Development Goals. However, several authors have argued that the structure of the problem being tackled is a structural explanation for level of influence (Miles et al., 2002; Mitchell, 2006; Widerberg, 2012). To clarify, the problems the Sustainable Development Goals aim to address are highly complex, interconnected and have a long time-span. This complexity leads to diverging interests and preferences among the actors involved. This results in different approaches to deal with this complexity, which can reduce influence of a bureaucracy. The results of this research do not show if Supreme Audit Institution actually influence the problem area the Sustainable Development Goals address, which could be different than previous policies or international agreements it monitors due to its remarkable problem structure. Aware of this weakness, this study had an exploratory nature and enhanced the outcome validity by conducting the in-depth case study. This provided insight in the way a Supreme Audit Institution deals with the problem structure of the Goals. Overall, the problem structure of the Sustainable



Development Goals seems to affect the conduct of the Court. This is further discussed in sub-section 6.2.4 Hypothesis 4.

6.2.2 Hypothesis 2

In the previous section I stated that Supreme Audit Institutions are complex bureaucracies which makes it apparent that more than one characteristic of these Institutions explains their level of influence. According to the OECD (2014b, p. 43), there exist more similarities than differences among Supreme Audit Institutions' characteristics, and thus, a common language could be used to describe a Supreme Audit Institution's functions. Nevertheless, several of the characteristics are not present to the same extent in all Supreme Audit Institutions.

6.2.2.1 Formal Requirements

Even in countries with weak 'open budgets' Supreme Audit Institutions score high in terms of transparency. This means that they can lead by example; if they are part of the monitoring and review mechanisms that the Agenda 2030 identifies as crucial, they may strengthen good governance practices in their countries. According to INTOSAI it is important to make government actions concerning sustainable development more transparent and accountable by the independent, objective and reliable information provided by Supreme Audit Institutions and by public availability of their reports. Transparency is extremely important in its own right, but it does not explain a Supreme Audit Institution's influence level. The results show however that overall Supreme Audit Institutions are striving to be as transparent as possible in their environment; indicating their importance in good governance practices.

The OECD (2014b, p. 43), argues that differences in the institutional design of Supreme Audit Institutions are not meaningful for understanding the role of these Institutions in relation to fostering good governance. Instead, it is more useful to look at audit assignments i.e. objectives and scopes of audits, rather than audit model. In my research I similarly identified that institutional design characteristics are not able to explain differences, in this case in cognitive influence levels. Still, it may explain the lack of influence of three strong scoring Institutions. Moreover, Blume and Voigt (2011, p. 226), conclude that the effects of the institutional design of Supreme Audit Institutions are in the whole not significant, but there was one noteworthy exception. Perceived corruption levels were significantly higher in countries with a court model. Both the Institutions in Group 1 (low level of influence) have a court model. If perceived corruption levels are high, trust in public institutions (including Supreme Audit Institutions) is low, limiting their role in fostering good governance. Staphenurst and Titsworth (2001), argue that fostering strong financial management is a crucial part of detecting and prevent corruption because it promotes transparency and accountability in government programs and actions. Thus, in this context institutional design is important for understanding a Supreme Audit Institutions role in supporting good governance, and therefore, it should not simply be disregarded.

Scope of audit (i.e. performance audit) is considered very important for a Supreme Audit Institution to be effective (Lonsdale & Mayne, 2005). However, there was no correlation between audit type and level of influence. That is, there was no indication that these types of reports have higher usage and follow-up actions than an Institution's other audits. Performance audit is argued to influence the type of knowledge that is produced, making it more relevant to deal with a certain problem (Van Loocke & Pit, 2011). Thus, it can impact a Supreme Audit Institutions' output, rather than its outcome. Performance audits may be crucial for a Supreme Audit Institution to provide



sufficient information on the effectiveness of used public resources; it does not lead to a higher level of influence.

6.2.2.2 Explanatory Variables

Autonomy in decisions, a fully functioning follow-up system, freedom and strength in communicating their knowledge, and sufficient resources to produce disseminate knowledge can explain variation in levels of influence exerted by Supreme Audit Institutions.

Independence According to INTOSAI General Secretariat (2010, p. 55): "independence is the most essential element of Supreme Audit Institution effectiveness". Therefore, the degree of an Institution's independence shall be laid down in the constitution and law (INTOSAI Professional Standards Committee, 1998). However, independence by law is not in itself explanatory for a Supreme Audit Institution's level of influence, whereas the factual independence, the freedom to use resources and make autonomous decisions, was. The same result was established in the study conducted by Blume and Voigt (2011). Besides, if it is compulsory for audited entities to respond to audit findings and if an Institution is able to track the follow-up actions taken based on the response, the number of follow-up actions is increased. Still, independence in itself is an insufficient explanation for variation among Supreme Audit Institutions; most likely, it is explanatory in combination with one of the other two variables described below.

Communication In my thesis I have argued for the importance of communication by Supreme Audit Institutions. "Communication strategies help ensure that the wealth of knowledge that Supreme Audit Institution's produce is presented in a clear and useful manner, and that it does not go unnoticed" (OECD, 2014b, p. 48). The importance of these strategies has been corroborated with findings of the comparative case study. In general, Supreme Audit Institutions maintain a close relationship with media and make good use of the internet to publish their results (González et al., 2008, p. 456).

Nevertheless, Bringselius (2014), shows that communication strategies which aim at maximising coverage by media come across several risks; particularly when responding to audit reports is not compulsory. Most importantly, the conclusions in audit reports tend to be designed and crafted to emphasise the negative findings or even interfere with the area of politics. This risk implies that a desire for maximum media coverage can compromise a Supreme Audit Institution's independence. According to Bringselius (2014, p. 92), Supreme Audit Institutions face a challenge in terms of balancing a responsive position to the executive with an independent position. At the same time they balance their content in being either critical or supportive to the executive and its administration. Contributing to the Sustainable Development Goals requires a supportive role by Supreme Audit Institutions as new policies that address the Goals specifically, still have to be formulated. According to Bringselius (2014, p. 92), this will render less attention from the media than a critical position. This opens up a whole new balancing dynamic and changes a Supreme Audit Institution's relation with media. As a result, communication may be less able to explain a high level of influence on Sustainable Development Goals than on other policy areas.

Organisational Capacity According to Stapenhurst and Titsworth (2001), Supreme Audit Institutions require adequate funding, equipment, facilities and well-qualified, adequately remunerated staff who are encouraged to continuously improve, especially in their areas of expertise to ensure high-



quality work. Likewise, the OECD (2015b, p. 23), states that a lack of financial and human resources is the greatest obstacle for a Supreme Audit Institution to carry out its activities. The Sustainable Development Goals combined with the changing positions of these Institutions requires new forms of expertise. The importance of the organisational capacity of a Supreme Audit Institution has also been identified in this study. Nevertheless, it does not entirely explain a lack of cognitive influence.

To understand the differences in organisational capacity for those with low levels of cognitive influence, the scope of the organisational capacity variable could be expanded upon. For instance, organisational culture or organisational leadership could be included in this variable cluster. Assumingly, the influence of a Supreme Audit Institution differs with the specific behaviour of its employees. According to Meier (2000, p. 26), commitment of employees to the organisation and its goals are important. If there is strong cohesion among the staff's belief in the goals of the mandate they work under, influence increases. Biermann & Siebenhüner (2009) argue that leaders are able to shape the use of expertise, cohesion and bureaucratic culture. "Strong leadership positively correlates with organisational performance and will thus increase bureaucratic influence in the implementation of policy" Biermann et al. (2009, p. 58). Since there are two particular audit models that have a single head of authority in charge and one model in which authority is shared between several board members it would be interesting to examine their difference in leadership along with their different organisational cultures.

6.2.2.3 Characteristics of the Wider Environment

The fact that differences in influence are the result of external constraints is supported by a broader body of literature. Supreme Audit Institutions function within a wider institutional setting. Therefore, they are effective only to the extent that they are permitted to conduct their work and their reports are used to promote accountability (Stapenhurst & Titsworth, 2001). In un-democratic countries where power is centralised within the executive branch this is a problem. In general, if the financial system environment is weak in a country there is a greater the risk of political influence (DFID, 2004, p. 11) In many countries public accounts are poorly maintained, parliament may be weak, and audit issues remain unaddressed (Stapenhurst & Titsworth, 2001). This lets to believe that the constraints are stronger in undemocratic countries; this is supported by the findings for the division among Supreme Audit Institutions of Group 4.

However, a study conducted by the OECD (2015b) suggests that Supreme Audit Institution's engagement in the policy cycle is largely dependent on factors within their control, rather than external factors (constitutional, political or otherwise). In particular, lack of sufficient resources or skills, and leadership limit a Supreme Audit Institution's activities. Furthermore, limitations from outside were felt specifically in those areas of the policy cycle that are relatively new and unexplored for Supreme Audit Institutions i.e. the functions of planning and steering in the policy formulation stage along with evaluating for performance (OECD, 2015b, p. 19). Again this shows that the role of Supreme Audit Institutions has changed in recent decades which also pertain to their role in the policy cycle. The fact that external constraints may be less hampering than an Institution's organisational capacity enhances their likelihood of a valuable and relevant contribution to the implementation of the Goals. It also points toward the fact that Supreme Audit Institutions may become more active and effective in later stages of the Sustainable Development Goals policy process when they encounter fewer limitations.



6.2.3 Hypothesis 3

“The impact of the Sustainable Development Goals will depend primarily on their success in being actively pursued by existing institutions (...) and the implementation will depend on how thousands of agents already engaged in governing human affairs respond within their respective domain” (Underdal & Kim, 2017, p. 223). These authors claim that most of these institutions will follow their own agendas and continue pursuing the missions for which they were established, since that is what they are valued for. This premise is used as a starting point for hypothesis 3 and 4.

INTOSAI is directing the Supreme Audit Institution’s community to contribute to the Goals. This was insufficient reason for the Netherlands Court of Audit to commit. In their case important factors were familiarising oneself with the Sustainable Development Goal in their own time, and thus, determining what the Goals could mean for the Court. Besides, the Court’s leader role in the INTOSAI approach and SHARAKA project were crucial reasons for the Court to address the Sustainable Development Goals. For the Arab Supreme Audit Institutions, the SHARAKA cooperation was also a key factor for their involvement with the Goals. In general, these Institutions were uncertain as to whether their mandate covered research on the Goals (personal communication, 31 March 2017). Their attention was foremost on acquiring new skills to review ongoing policies and improve their organisation.

Still, during my internship at the Netherlands Court of Audit it became clear that Supreme Audit Institutions are willing and aiming to contribute to the Sustainable Development Goals. Nevertheless, active pursuance or even more, internalisation of the Goals seems unlikely. Internalisation and addressing the Sustainable Development Goals in all stages of the policy process requires a change of culture within Supreme Audit (OECD, 2015b, p. 24) According to the OECD (2014b, p. 51), the willingness of a Supreme Audit Institution to embrace institution-wide change is set from the top. Strong leadership is vital to effect internal changes as well as for external audiences to accept this evolution. In the case of the Court, their willingness to contribute is neither the outcome of belief in the concept of the Goals nor the result of external pressures (alone). This makes it unlikely that ‘the top’ both internally and externally of the Court will embrace the institution-wide change needed to internalise the Sustainable Development Goals.

A last issue I present has to do with national commitment. According to Nagy et al. (2012, p. 64), as long as international commitments have not been translated into national commitments and means established to achieve the national commitments, audit activity of Supreme Audit Institution is reduced. A government that is strongly committed to the Goals might have entered a process similar to the Netherlands to realise the Goals. This in turn may make it the responsibility of the Supreme Audit Institution to check this policy conduct. Thus, strong commitment from the country (government or other stakeholders) can make Supreme Audit Institutions address their conduct, and hence, the Goals. However, this outcome makes it questionable if Supreme Audit Institutions will play a part in the implementation rather than the evaluation of policies to achieve the Sustainable Development Goals

In conclusion, external pressure on Supreme Audit Institutions is clearly present. It is however not sufficient to make Supreme Audit Institutions committed to the Sustainable Development Goals. National obligations to improve the lives of citizens are used to distinguish the Court’s work with the work of INTOSAI. Hence, internalisation of the Goals into the organisation is unlikely. To use the words of Underdal and Kim (2017, p. 223), the Court is immersed in their own agenda and it is of the opinion that their clients (i.e. parliament, citizens, the executive) value the Court for pursuing the mission for which it was established.



6.2.4 Hypothesis 4

For Supreme Audit Institutions, the Sustainable Development Goals can become a catalyst for change. To clarify, the Goals push Supreme Audit Institutions onto new research territories and pose methodological challenges, which open up the possibility of new governance arrangements. Importantly, Supreme Audit Institutions have different starting points with regard to implementation of the Goals. According to a Moroccan auditor (personal communication, 30 March 2017): “in northern-European countries sustainable development has been acknowledged as important, these countries face fine-tuning problems. We are busy trying to get people work, rather than focusing on the environment; we have different priorities”. One of the Iraqi auditors posited that the 2030 Agenda is changing everything. With everything he meant the hierarchical top-down governance structures which are noticeable in Arab countries with French organisational influences. These hierarchical structures are an issue for the realisation of the Sustainable Development Goals as there is few knowledge of the day-to-day problems citizens encounter. “How do you design effective programs if you don’t know what is happening in reality and without capable civil servants that have the responsibility and financial means to implement effective solutions ‘on the ground’?(Iraqi auditor & researcher, personal communication, 30 March 2017). Here is where the Sustainable Development Goals can catalyse change. The inherent focused of the Goals on the concept of inclusiveness; involving citizens, youth, grass-roots organisations and more, requires civil servants to engage in citizen involvement and hence, implement solutions ‘on the ground’.

Nevertheless, uncertainty is a key obstacle to achieve change and contribute significantly in implementing the Goals. During the SHARAKA week I observed that the Sustainable Development Goals require Supreme Audit Institutions to step outside of their comfort zone i.e. ex-ante research of ongoing policies, involving civil society actors in their work and studying non-monetary means. Several of the visiting Institutions were unsure whether they had the authority to conduct a preparedness review. Another issue was their practice of giving recommendations. “If you state recommendations for policies that still have to be implemented or are still ongoing, it can come back around to bite you” (project leader, personal communication, 31 March 2017). As a result, auditors are hesitant to engage in ex-ante research and pose recommendations for the implementation of policies.

With the preparedness review, the Netherlands Court of Audit provided a method for dealing with the Sustainable Development Goals. The preparedness review however is a flexible method; it requires Supreme Audit Institutions to design their own review model. Overall, the four approaches of INTOSAI provide guidance, but these are still being developed and tested. They are not straightforward usable by every Institution, due to the different characteristics of the Institutions and their countries. This becomes visible in the quest for detailed data which is needed to achieve several of the steps in these approaches. Hence, there is still a high level of uncertainty present among these Institutions in how to deal with the Sustainable Development Goals.

6.3 Limitations and Future Research

This research has several limitations with regard to both methods and results. First, the variation in the sample was both a strength and a weakness of this research. On the one hand it enabled the goal of this research which was exploring variables that might explain influence of Supreme Audit Institution. On the other hand it made it difficult to identify with certainty if there are relations between the dependent variable and the independent variables. Besides, for several variables the amount of cases fell short to identify what was the ‘rule’ and what were its ‘exceptions’. For instance,



in the case of a Supreme Audit Institution's design, in practice all Institutions had specific characteristics that others were lacking; especially, with the confounding characteristics of the environment in which these institutions operate. For instance, the level of corruption of a country is detrimental for the work of Supreme Audit Institutions. Clearly, the location of a Supreme Audit Institution needs to receive more attention in future sample selections of Supreme Audit Institutions.

Second, the Sustainable Development Goals are still a recent framework. Understanding the role of Supreme Audit Institutions in realising the Goals in their country required taking a step back to first explore the ways that these Institutions can influence the policy process in general. The fact that half of these Institutions are currently researching the Goals gives an opportunity for further research. When these Institutions start disseminating the knowledge they have produced on the goals, the hypotheses generated by this research can be tested over time and specifically for influence exerted on the policy area of the Sustainable Development Goals.

There are several limitations with regard to data. The method used for obtaining data reduced its validity; as it is highly likely that undocumented evidence exists for either the dependent or independent variables. Predominantly in the case of an Institution's access to information, performance audit quality or expertise, in practice. However, triangulation of data sources and insight information from experts in the field (i.e. the employees of the Supreme Audit Institutions of the Netherlands, Algeria, Iraq, Jordan and Morocco) helped reduce the problems of validity and uncertainty of the findings. During the course of this research however, this insight information also led to the identification of other (intermediate) variables. To give an example, the importance of usage and presence of technology or the relation with audited entities or other stakeholders. These variables point at additional pathways for research and study.

Besides, the nature of the data retrieved made it difficult to extrapolate the outcomes of this research to Supreme Audit Institutions in general. There were differences in scores and exceptions for practically every variable, making it difficult to draw conclusions regarding potential relationships. Moreover, with qualitative research there are always issues of subjectivity. In this case, the definitions and parameters of each variable were set by me and especially, measurement of the variables has been carried out in a subjective manner. Consequently, this made it difficult to make robust claims regarding the significance of these factors in relation to cognitive influence.

Nevertheless, that being said, this thesis is the first academic study aimed at describing and analysing the influence of Supreme Audit Institutions and their potential contribution to the Sustainable Development Goals. It set out to generate hypotheses; more research is needed to test the claims I put forward and make empirical generalisation more feasible. Still, several sources of literature have enabled theoretical generalisations. For both communication and organisational capacity, the majority of outcomes related to Supreme Audit Institution's level of influence corresponded with the outcomes of previous studies. Subsequent, the hypotheses set out in this chapter can strengthen existing explanations and thus, provide them with further legitimacy. More research should be conducted in order to test the hypotheses and learn more about the influence and role of supreme audit institutions in general, and in furthering the Sustainable Development Goals.



Chapter 7 – Conclusion

The overall aim of this research was to explore under which conditions and to what extent Supreme Audit Institutions are able to exert influence in the policy field of the Sustainable Development Goals. To meet this aim I have established the level of influence of Supreme Audit Institutions on the policy process by developing an assessment framework; and conducted a comparative case study and in-depth case study to generate four hypotheses explaining variation in levels of influence of Supreme Audit Institutions. Three research questions were formulated to guide this research.

First, “in what ways can Supreme Audit Institutions influence the realisation of the Sustainable Development Goals on a national level?” By assessing the output and outcome of a Supreme Audit Institution I established the extent to which they exert cognitive influence and changed behaviour of decision-makers. Communication, independence (autonomy in decision-making, follow-up system), organisational capacity and external characteristics of the wider institutional and political environment were able to explain the variation that exists in influence levels of Supreme Audit Institutions. Thus, through the position that these bodies have and the research they carry out Supreme Audit Institutions can influence policy areas, henceforth, exert influence on the implementation of the Sustainable Development Goals.

One question that remains is whether an institution that is founded for controlling finances can truly push for a more sustainable future. The results showed that even in countries with weak budget oversight Supreme Audit Institutions score high in terms of transparency. The 2030 Agenda underlines several times the importance of good governance practices to realise the Sustainable Development Goals along with the importance of monitoring and review mechanisms. Through the work of these Institutions they ensure public accountability and sound financial management, hence are part of the framework which is indispensable for achieving the Sustainable Development Goals.

The second research question was: “how can the Netherlands Court of Audit influence the realisation of the Sustainable Development Goals?” The objective was to gain insight into the ways the Sustainable Development Goals have entered the Netherlands Court of Audit and have been addressed. The process underlying the inclusion of the Goals at the Court is characterised by internal and external drivers; highlighting the fact that for a Supreme Audit Institution to commit itself to the Goals there is more needed than an international request to contribute. According to the Court, it is important to understand where they add the most value along with identifying what the value of the Goals is for their Court. In their own eyes, the main contribution of Supreme Audit Institutions will take the form of research, combined with the effect they have in general on good governance practices as a result of their function in the political system. The process of internalising the Sustainable Development Goals in all parts of the Court is highly unlikely to happen.

Altogether, for Supreme Audit Institutions the Goals present uncharted territory with new challenges. Supreme Audit Institutions express uncertainty in whether the Goals fit with their role, their mandate and their mission. In addition, they face methodological uncertainty regarding how to do measure progress of the Goals and conducting new forms of research. At the same time, the vagueness of the Goals and the excess of policies already in existence heighten the challenge. Supreme Audit Institutions feel safer and more comfortable as a supporting rather than pioneering organisation. As a result, they opt out from new, unsure, research; in particular when it is parallel to both practical and idealistic constraints.



Strategies The third research question of this thesis was: “what strategies for further contribution can be derived from the results of this research?”. From the research it became clear that the contribution and influence of Supreme Audit Institutions, with regard to implementing the Sustainable Development Goals, could be increased. The potential value of the contributions Supreme Audit Institutions can deliver is high; as these Institutions enhance good governance practices, can be vital in tracking progress of the Goals and can highlight and prioritise actions to achieve the Goals. In addition, the connections that are inherent in the Sustainable Development Goals can allow for the production of knowledge that connects social economic and environmental dimensions. However, given the obstacles that the Netherlands Court of Audit are confronted with, it appears that knowledge and understanding of auditing the Sustainable Development Goals is still insufficient.

Apart from the advantages and obstacles it is worthwhile to emphasise again that up till now limited commitment has been identified. Clearly the will of the supreme audit institutions to address the Goals significantly influences the extent of their contribution. Several of both practical and idealistic constraints should be removed in order to enhance their commitment. The first strategy is designed to enhance the organisational change needed within Supreme Audit Institutions to contribute in the implementation of the 2030 Agenda. The second strategy is designed to enhance the influence of Supreme Audit Institutions in implementing the Sustainable Development Goals.

1. Improving the workable definition of the Sustainable Development Goals for Supreme Audit Institutions. There are two parts to this strategy:

- The inclusion of the concept of sustainability should be promoted within departments of Supreme Audit Institutions. Brand and Jax (2007), describe how sustainability can be seen as a ‘boundary object’, a term that facilitates communication across different disciplines and helps bridge these disciplines through a shared vocabulary. In this way, ‘sustainable development’ enables both positively and negatively the justification of a wide range of interests from different groups in line with legitimate societal goals (Brand & Jax, 2007). This could enable the new perspective needed to address the Goals, and hence, strengthen systemic thinking in the work of the Court.
- Knowledge of the Sustainable Development Goals and of the applicability of this concept in research is lacking. Idealistic constraints of vagueness and amount of Goals, targets and themes, feed into the methodological challenges Supreme Audit Institutions encounter in researching and monitoring the Goals. Among auditors there is high uncertainty regarding the value that the Goals can have in their work as well as uncertainty in the way they can add value to the Goals. At the XXII-INCOSAI event several presentations and workshops were given to address this; however, within Supreme Audit Institutions themselves this knowledge is rarely disseminated. To change the reputation of sustainability and the Sustainable Development Goals in the eyes of auditors it is vital to increase education concerning the Goals at Supreme Audit Institutions. This can for instance be done by providing a workshop for auditors on the Sustainable Development Goals and its applications in the work of a Supreme Audit Institution.



2. Maximising influence of Supreme Audit Institutions to increase their contribution in the implementation of the Sustainable Development Goals:

- Supreme Audit Institutions may be small organisations, yet they have a crucial function within the political system. As guardians of transparency these Institutions should use their influence to strengthen good governance practices and meet society's expectation of a sustainable future. Therefore, it is important that Supreme Audit Institutions are aware of the different ways they can exert influence on the implementation of international agreements. This could be done by for instance elaborating the four approaches of INTOSAI and combine them more evidently with understandings of how supreme audit Institutions can impact and/or maximise their influence;
- To audit compliance with international agreements and contribute in the implementation of large international plans it is important that Supreme Audit Institutions communicate their findings to a larger extent and are clear in the message they deliver. Communication has been identified as crucial for a Supreme Audit Institution's influence on processes; thus, by directing their attention on the timing of reports and by providing a supportive rather than a critical message the effects of their contributions can be significantly enhanced.

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Appendices

In most of the appendices the three main concepts of this research have been shortened: Supreme Audit Institution into SAI, the Sustainable Development into SDGs, and the Netherlands Court of Audit into NCA.

Appendix I – Case Selection

The database of Transparency International (2016), the Corruption Perception Index (CPI), has been used to obtain the values for the corruption criteria.

Supreme Audit Institution of:	Continent	Income level	Corruption Index	Audit model	work on SDGs
Algeria	Africa	Upper middle	34	Court	yes
Canada	North America	High	82	Westminster	x
Denmark	Europe	High	90	Westminster	x
Germany	Europe	High	81	Board	x
France	Europe	High	69	Court	x
India	Asia	Lower middle	40	Westminster	x
Indonesia	Asia	Lower middle	37	Board	yes
Iraq	Asia	Upper middle	17	Board	yes
Jordan	Asia	Upper middle	48	Board	yes
Morocco	Africa	Lower middle	37	Court	yes
Netherlands	Europe	High	83	Board	yes
New Zealand	Oceania	High	90	Westminster	yes
Peru	Latin America	Upper middle	35	Westminster	x
Spain	Europe	High	58	Court	x
Tunisia	Africa	Lower Middle	41	Court	yes
United Kingdom	Europe	High	81	Westminster	x
United States	North America	High	74	Westminster	x
Zambia	Africa	Lower middle	38	Westminster	yes



Appendix II – Topic Guide Interviews

Topic Guide	
Role at the NCA	<ul style="list-style-type: none"> • Function description • Relation to SDG project
SAIs and the SDGs	<ul style="list-style-type: none"> • Importance of SDGs in general • Importance of SDGs for SAIs • Contribution of SAIs to SDGs
Adoption of SDGs at the NCA	<ul style="list-style-type: none"> • Why? • External reasons (international, national ...) • Internal reasons (people, priorities ...) • How?
SDG process at NCA	<ul style="list-style-type: none"> • Who? • Which steps were taken? • What has been produced? • Future trajectory
Obstacles for NCA involvement in the SDG process	<ul style="list-style-type: none"> • SDGs • Internal (capacity, priority ...) • External (national commitment, international obligations)
Influence of NCA	<ul style="list-style-type: none"> • Decision-making at the NCA • Maximising impact of results • Limitations

Appendix III – Coding Scheme

1. Internal drivers for adopting SDGs at NCA
 - 1.1. Corporate Social Responsibility policy of NCA
 - 1.2. Sustainability program and research approach sustainable development
 - 1.3. Cooperation on SDGs
 - 1.3.1. SHARAKA
 - 1.3.2. SAIs Austria / Germany
 - 1.3.3. Central Bureau for Statistics
 - 1.4. Shared language for all areas in which NCA is active
 - 1.5. Individual push / commitment
 - 1.6. Responsibility of public institution
2. External drivers for adopting SDGs at NCA
 - 2.1. UN resolutions on SAIs
 - 2.2. INTOSAI
 - 2.2.1. Ambition
 - 2.2.2. Four approaches
 - 2.2.3. ISSAIs
 - 2.2.4. XXII-INCOSAI
 - 2.3. Commitment to SDGs in the Netherlands
3. NCA SDG project
 - 3.1. Products
 - 3.1.1. Exploration SDGs
 - 3.1.2. SDG vision of the NCA
 - 3.1.3. (Strategical start) note
 - 3.1.4. Accountability report
 - 3.1.5. Preparedness review (cases)
 - 3.1.6. Future plans
 - 3.1.7. Achieving impact
 - 3.2. Decisions
 - 3.2.1. Defining focus of NCA
 - 3.2.2. Image of NCA
 - 3.2.3. Preferences of board members
 - 3.2.4. National obligations
4. Contributions of NCA to SDGs
 - 4.1. Research
 - 4.1.1. Choice of audit type (in particular performance audit) & topic
 - 4.1.2. Agenda setting
 - 4.1.3. Guarding a long-term vision
 - 4.1.4. Relabelling current research
 - 4.1.5. Access to information
 - 4.2. Function of NCA
 - 4.2.1. Sound public financial management
 - 4.2.2. Good governance
 - 4.2.3. Supporting others
 - 4.3. Internalising SDGs
5. Obstacles for NCA involvement in SDG process
 - 5.1. Data demand in SDG research
 - 5.2. Critique of Sustainability / SDGs
 - 5.3. Integrating SDGs into NCA mission and procedures
 - 5.3.1. Division of responsibilities
 - 5.3.2. Interdepartmental nature of SDGs
 - 5.4. Importance of the SDGs
 - 5.5. Pioneering
 - 5.5.1. Ex-ante research
 - 5.5.2. Lack of experience
 - 5.6. Politically loaded topic
 - 5.6.1. Level at which NCA operates
 - 5.7. Organisational capacity
 - 5.7.1. Resignation of a board member
 - 5.7.2. Reorganisation
 - 5.7.3. Lack of human resources
 - 5.8. Future insecurity

Appendix IV – Tables with Results and Sources

The first three tables contain the results for the dependent variable. The second three tables contain the results of the independent variables. The last table presents an overview of the data sources used to obtain the results for each individual case.

Supreme Audit Institution of:							
Cognitive influence	Indicators	<i>Algeria</i>	<i>Canada</i>	<i>Denmark</i>	<i>France</i>	<i>Germany</i>	<i>India</i>
Output (intermediate variables)	Amount	Low	High	High	High	High	High
	Readability	Low	High	High	Medium/High	Medium/High	Medium
	Timing	Low	High	High	High	Medium	Low
	Total	Low	High	High	High	Medium/High	Medium
Outcome variables	Usage	Low/Medium	High	Medium/High	High	Medium/High	Medium/High
	Follow-up	Low	High	Medium/High	Medium/High	High	Medium
	total	Low	High	Medium/High	High	High	Medium

Supreme Audit Institution of:							
Cognitive influence	Indicators	Indonesia	Iraq	Jordan	Morocco	Netherlands	New Zealand
Output (intermediate variables)	Amount	High	High	High	Medium	High	High
	Readability	Low/Medium	Low	Medium	Medium	High	High
	Timing	High	cannot be determined*	High	Low	High	High
	Total	Medium/High	Medium	High	Medium	High	High
Outcome variables	Usage	Medium/High	Low/Medium	Medium	Medium/High	High	High
	Follow-up	Medium/High	Low/Medium	Low	Medium/High	High	Medium
	total	Medium/High	Low/Medium	Low/Medium	Medium/High	High	Medium/High

*Audit report produced for internal use only.



Supreme Audit Institution of:							
Cognitive influence	Indicators	Peru	Spain	Tunisia	United Kingdom	United States	Zambia
Output (intermediate variables)	Amount	Medium	Medium	Medium	High	High	Medium
	Readability	Medium	Medium	Low	High	High	High
	Timing	Medium	Low	Low	High	High	Low
	Total	Medium	Medium	Low	High	High	Medium
Outcome variables	Usage	High	High	Low	Medium/High	High	High
	Follow-up	Low	Low	Low	Medium/High	Medium/High	Medium
	total	Medium	Medium	Low	Medium/High	High	Medium/High

Supreme Audit Institution of:							
Independent variables	Indicators	Algeria	Canada	Denmark	France	Germany	India
Institutional design	Audit model	Court	Westminster	Westminster	Court	Board	Westminster
	Embeddedness	Low	Medium	Medium	Low	High	Medium
Independence	Legal basis	Strong	Strong	Medium	Strong	Strong	Strong
	Mandate	Weak	Strong	Strong	Medium/Strong	Strong	Medium
	Follow-up system	Weak	Strong	Strong	Medium/Strong	Weak/Medium	Weak
	Total	Weak	Strong	Strong	Medium/Strong	Medium/Strong	Weak/Medium
Transparency	Accessibility	Weak	Strong	Strong	Strong	Strong	Medium
	Quality assurance	Weak	Strong	Strong	Medium	Medium	Medium
	Total	Weak	Strong	Strong	Medium/Strong	Medium/Strong	Medium
Powers	Access to information	Strong	Strong	Strong	Strong	Strong	Medium
	Audit type	Medium	Strong	Strong	Strong	Strong	Strong
	Total	Medium/Strong	Strong	Strong	Strong	Strong	Medium/Strong



Communication	Website	Medium	Strong	Strong	Medium	Strong	Strong
	Media	Weak	Strong	Medium	Strong	Strong	Strong
	Strategy	Weak	Strong	Weak	Strong	Strong	Strong
	Total	Weak	Strong	Medium	Strong	Strong	Strong
Organisational Capacity	Funding	Medium	Strong	Strong	Strong	Strong	Medium
	Staff	Weak	Strong	Strong	Strong	Strong	Weak
	Expertise	Weak	Strong	Strong	Medium	x	Medium
	Total	Weak/Medium	Strong	Strong	Medium/Strong	Strong	Weak/Medium
Commitment	SDGs	Medium	Strong	Weak	Weak	Weak	Weak/Medium
	Cooperation	Medium	Strong	Medium	Weak	Weak	Weak
	National commitment	Medium	Strong	Strong	Strong	Strong	Medium

Supreme Audit Institution of:							
Independent variables	Indicators	<i>Indonesia</i>	<i>Iraq</i>	<i>Jordan</i>	<i>Morocco</i>	<i>Netherlands</i>	<i>New Zealand</i>
Institutional design	Audit model	Board	Board	Board	Court	Board	Westminster
	Embeddedness	High	Medium*	High	Low	High	Medium
Independence	Legal basis	Medium	Medium	Medium	Strong	Strong	Strong
	Mandate	Medium	Medium	Medium	Medium	Strong	Strong
	Follow-up system	Medium	Medium	Medium	Medium	Strong	Strong
	Total	Medium	Medium	Medium	Medium	Strong	Strong
Transparency	Accessibility	Weak	Weak	Medium	Medium	Strong	Strong
	Quality assurance	Weak/Medium	Medium	Medium	Weak	Strong	Strong
	Total	Weak	Weak/Medium	Medium	Weak/Medium	Strong	Strong
Powers	Access to information	Medium	Medium	Strong	Medium	Strong	Strong
	Audit type	Medium	Medium	Strong	Medium	Strong	Strong
	Total	Medium	Medium	Strong	Medium	Strong	Strong



Communication	Website	Medium	Weak/Medium	Weak	Medium	Strong	Strong
	Media	Medium/Strong	Weak/Medium	Weak	Medium	Strong	Strong
	Strategy	Medium	Medium/Strong	Weak	Medium	Strong	Strong
	Total	Medium	Weak/Medium	Weak	Medium	Strong	Strong
Organisational Capacity	Funding	Medium	Weak	Medium	Medium	Medium/Strong	Strong
	Staff	Weak	Strong	Weak	Weak	Medium	Strong
	Expertise	Medium	Strong	Medium	Medium	Strong	Medium
	Total	Weak/Medium	Medium	Weak/Medium	Weak/Medium	Medium/Strong	Medium/Strong
Commitment	SDGs	Strong	Medium	Medium	Medium	Strong	Medium
	Cooperation	Strong	Medium	Strong	Strong	Strong	Medium
	National commitment	Strong	Strong	Strong	Strong	Medium/Strong	Medium/Strong

* Review committee for audit reports is being set up.

Supreme Audit Institution of:							
Independent variables	Indicators	Peru	Spain	Tunisia	United Kingdom	United States	Zambia
Institutional design	Audit model	Westminster	Court	Court	Westminster	Westminster	Westminster
	Embeddedness	Medium	Low	Low	Medium	Medium	High**
Independence	Legal basis	Weak	Strong	Strong	Medium	Medium	Medium
	Mandate	Medium	Medium/Strong	Weak	Strong	Strong	Weak/Medium
	Follow-up system	Weak	Weak	Weak	Strong	Medium/Strong	Medium
	Total	Weak/Medium	Medium	Weak	Strong	Strong	Medium
Transparency	Accessibility	Weak/Medium	Medium	Weak	Strong	Strong	Weak
	Quality assurance	Medium/Strong	Weak/Medium	Medium/Strong	Strong	Strong	Weak/Medium
	Total	Medium	Medium	Medium	Strong	Strong	Weak
Powers	Access to information	Strong	Medium	Strong	Strong	Medium	Medium
	Audit type	Weak	Medium/Strong	Medium	Strong	Strong	Medium
	Total	Medium	Medium/Strong	Medium/Strong	Strong	Medium/Strong	Medium



Communication	Website	Weak*	Strong	Medium	Medium/Strong	Strong	Medium/Strong
	Media	Strong	Medium	Weak	Strong	Strong	Medium
	Strategy	Strong	Medium	Weak	Strong	Strong	Strong
	Total	Medium/Strong	Medium	Weak	Strong	Strong	Medium/Strong
Organisational Capacity	Funding	Weak	Medium	Weak	Strong	Strong	Weak
	Staff	Weak/Medium	Medium	Weak	Strong	Strong	Weak
	Expertise	Weak/Medium	Medium	Weak	Strong	Strong	Medium
	Total	Weak/Medium	Medium	Weak	Strong	Strong	Weak/Medium
Commitment	SDGs	Weak	Weak	Medium	Weak	Weak	Medium
	Cooperation	Weak	Weak	Medium	Weak/Medium	x	Weak
	National commitment	Medium	Medium/Strong	Strong	Medium	Weak	Medium

* Inaccessible website; ** Supreme Audit Institution is a public office.



Supreme Audit Institution of:	Sources:
Algeria	(Cour des Comptes de République Algérienne Démocratique et Populaire, n.d., 2015, International Budget Partnership, 2015a, 2015q; SIGMA (Support for Improvement in Governance and Management), 2013; The Court of Accounts of Algeria, 2017)
Canada	(Australian National Audit Office, Algemene Rekenkamer, Rigsrevisionen, Riksrevisionen, & Riksrevisjonen, 2010; Government of Canada, 2017; Minister of Justice, 1985; National Audit Office, Riksrevisjonen, Cour des Comptes, & Algemene Rekenkamer, 2004; Office of the Auditor General of Canada, n.d.)
Denmark	(González et al., 2008; Office of the Auditor General of Norway, 2015; Rigsrevisionen, n.d., 2016; The Office of the Auditor General of Norway, The Polish Supreme Chamber of Control, Office of the Auditor General of Canada, & The Swedish National Audit Office, 2006)(H. von Meijenfeldt, personal communication, April 4, 2017); (UN-DESA, n.d.)
France	(Cour des Comptes, n.d.; International Budget Partnership, 2015a, 2015b; UN-DESA, n.d.)
Germany	(Bundesministerium der Justiz und für Verbraucherschutz, 2015; Bundesrechnungshof, 2017; International Budget Partnership, 2015c, 2015s; UN-DESA (United Nations Department of Economic and Social Affairs), n.d.-b)
India	(Australian National Audit Office et al., 2012; Comptroller and Auditor General of India, n.d.; International Budget Partnership, 2015d, 2015t)
Indonesia	(Algemene Rekenkamer, 2009; ASOSAI, n.d.; Audit Board of the Republic of Indonesia, 2017; International Budget Partnership, 2015d, 2015i; INTOSAI Working Group on Environmental Auditing, 2016; Irawan, 2014; Sherlock, 2007; Supreme Audit Office of Poland, 2014)
Iraq	(Algemene Rekenkamer, 2013b; Audit Bureau of Iraq, 2017; International Budget Partnership, 2015, 2015; OECD, 2010; Yaqoob, 2011)
Jordan	(Al-Dabbas, 2008; Audit Board of Jordan, 2017; Audit Bureau of Iraq, 2017; Audit Bureau of Jordan, 2015, 2017; Awad, 2017; International Budget Partnership, 2015a, 2015b; UN-DESA, n.d.; World Bank Group, 2016; Ministry of Water and Irrigation, 2014)
Morocco	(Cour des Comptes Royaume du Maroc, 2013, 2017, International Budget Partnership, 2015b, 2015e; Kingdom of Morocco, n.d.; OECD, 2011, 2014a, 2015a; Risse, 2016; Royaume du Maroc Secrétariat Général du Gouvernement, 2011; Said Saadi, 2016)
Netherlands	(Algemene Rekenkamer, 2016b; Netherlands Court of Audit, 2017a, 2017b; PDC, n.d.; Supreme Audit Institution of Norway, Supreme Audit Institution of New Zealand, Supreme Audit Institution of South Africa, & Supreme Audit Institution of the United Kingdom, 2007; The Netherlands Court of Audit, 2017)
New Zealand	(Barrett, Walter, Davies, McKean, & MacLellan, 2008; House of Representatives, 2001; International Budget Partnership, 2015i, 2015y; Office of the Auditor-General, 2016)



Peru	(Consitute Project, 2009; International Budget Partnership, 2015j, 2015z; La Contraloría, n.d.; Tribunal Federal de Cuentas de Alemania et al., 2008; UN-DESA (United Nations Department of Economic and Social Affairs), n.d.-c)
Spain	(International Budget Partnership, 2015k, 2015aa; “Spain’s Priorities at the United Nations 69th Session of the General Assembly,” n.d.; Tribunal de Contas de Portugal & European Court of Auditors, 2015; Tribunal de Cuentas, n.d.)
Tunisia	(Cour des Comptes République Tunisienne, 2016, 2017; International Budget Partnership, 2015k, 2015p; INTOSAI, Austrian Development Agency, & Der Rechnungshof, 2016; INTOSAI, Supreme Audit Institution of Austria, & Supreme Audit Institution of Egypt, 2016; La Cour des Comptes Tunisie, 2013; OECD, 2013, 2016)
United Kingdom	(Bowerman, Humphrey, & Owen, 2003; Dewar & Funnell, 2017; Dunleavy, Gilson, Bastow, & Tinkler, 2009; Goldsmith & Losse, 2015; House of Commons Environmental Audit Committee, 2017; International Budget Partnership, 2015m, 2015ac, National Audit Office, n.d.-a, n.d.-b; Talbot & Wiggan, 2010)
United States	(Government Accountability Office of the United States, n.d.; International Budget Partnership, 2015n, 2015ad; Office of the Auditor General of Canada et al., 2005; Office of the Auditor General of Canada, Australian National Audit Office, Algemene Rekenkamer, & National Audit Office, 2008; Office of the Auditor General of Norway, Office of the Auditor General of Canada, Algemene Rekenkamer, The Swedish National Audit Office, & National Audit Office, 2011; Office of the Auditor General of Norway et al., 2014)
Zambia	(AFROSAI-E, 2012, 2014; Government of Zambia, 2016; International Budget Partnership, 2015l, 2015z; National Assembly of Zambia, 2016; Zambia, 2015)