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Are Performance Audits useful? The EU Experience.

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ABSTRACT

This paper analyzes the level of implementation of performance audits by the Regional Audit Institutions (RAIs) and the Supreme Audit Institutions (SAIs) of the EU and the impact of these audits in promoting public value. For this purpose a questionnaire focused on performance audits was sent to the RAIs and SAIs of the European Union. The sample consists of 42 RAIs and 12 SAIs and includes 17 different countries plus the ECA. Three models of performance auditing have been identified. The study shows that there is more than one way to introduce performance auditing with an impact. Impacts are achieved from the implementation of audit recommendations directly by the audited entity or through Parliamentary/Governmental action.

Keywords: Performance audits, government, public value, Europe