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Auditing Good Government in Africa

Maria Gustavson

Public Sector Reform, Professional Norms and the Development Discourse

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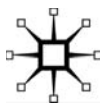EXECUTIVE POLITICS IN TIMES OF CRISIS

Auditing Good Government in Africa

Public Sector Reform, Professional Norms and the Development Discourse

Maria Gustavson
Department of Political Science, University of Gothenburg, Sweden

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Acknowledgments

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Introduction: Good Government and Development in Africa

Although some African countries have experienced significant development and a general reduction in poverty, the overall development in Sub-Saharan Africa has been poorer than the rest of the world.[1] The 2010 Human Development Report illustrates how the Sub-Saharan Africa region demonstrates the lowest figures for human development in the world, across various dimensions (UNDP 2010). Rates of growth have generally been lower and income inequality higher, as well as improvements in life expectancy, literacy and general poverty reduction generally has been lower in Africa than in other regions in the world (Englebert 2000; Van de Walle 2009). Many scholars today argue that the reason for this development is a consequence of the low quality of public institutions in many African countries (cf. Acemoglu, Johnson and Robinson 2001; 2003; Bigsten and Durevall 2004; Diamond 2004; Rodrik, Subramanian and Trebbi 2004; Van de Walle 2009; World Bank 1989; 1997; 2005).

The significance of sound institutions for the overall development in a country has been thoroughly discussed as well as demonstrated in a wide range of studies. It has been illustrated how the rise and persistence of good societal institutions historically have been crucial for the path to contemporary development. Sound institutions may refer to a variety of institutional arrangements, including informal institutions such as norms and trust; however, in the context of development, institutions like secure property rights, independent judiciary and quality of the public administrations are the ones commonly emphasized as well as being the institutions frequently measured (cf. Knack and Keefer 1995; North 1990; Rodrik 2003). The conclusion to draw from these arguments implies strong path dependency for countries, where historical institutional arrangement will have a great impact on the possibilities

for societies to develop, and the approach has also been criticized for constituting a deterministic position. Using certain aspects or selected historical events in a country's past to determine its future may be regarded as a deceptive way of understanding history (Woolcock, Szreter and Rao 2011). Historians rather consider 'the past as constitutive of the present, not determinative of it,' and as we study history our perceptions of it changes: 'Rather than a firm path, which only has to be "found" and its course and contours "mapped," the past is more as a flowing river of fluid and swirling potential…with many undercurrents which can be hard to see and to estimate their power' (Woolcock, Szreter and Rao 2011 p. 86). The historical impact of institutions still leaves questions about many countries unsolved, to the extent that using it as a single explanation for differences in development may be regarded as misrepresentative (Alonso 2011).

A particular part of the institutional arrangements discussed above is the quality of the public authorities. Irrespective of whether these institutions have any deeper roots in the history of various countries or not, a significant amount of cross-country studies have tested and demonstrated the importance of contemporary public-sector performance for several dimensions of development. For instance, studies have illustrated how well-performing public administrations create increased economic growth (Mauro 1995), which not only favors small groups of elites but also benefits the entire population, through a general reduction in poverty and reduced income inequality among citizens. In countries in which the quality of the public institutions is high, governments also tend to allocate more resources to education (Gupta, Davoodi and Alonso-Terme 2002; Mauro 1998). In addition, in the area of health, the performance of public organizations has proved to be significant where studies have demonstrated how better quality in public-sector organizations leads to improved health among citizens (Azfar and Gurgur 2005) and a reduction in infant mortality as well as higher life expectancy (Holmberg, Rothstein and Nasiritousi 2009).

The significance of well-performing public administrations has been noted also by international actors like the World Bank and the donor community. Since the end of the 1980s, the World Bank has acknowledged the importance of the state and the public administration in the development process (World Bank 1989), and its report from 1997 is recognized as constituting a change of the view of development in the international community, towards a stronger focus on the importance of the quality of the public institutions and public-sector performance (Evans and Rauch 1999). In the report, the World Bank (1997)

states: 'Over time, even the smallest increases in the capability of the state have been shown to make a vast difference to the quality of people's lives' (p. 15). Due to the large possible impact a well-functioning public sector may have on the overall development of a society, a large number of capacity-building projects by donors and international organizations have been undertaken around the world to strengthen the capacity in the public sector. Nonetheless, as the World Bank report from 2005 demonstrates, projects attempting to reform the administration and build capacity in the public sector have failed to a much greater extent in Africa than in other regions of the world (World Bank 2005 pp. 20–1).

So why have public-sector reforms failed much more in Africa than in the rest of the world? And why do institutions in these countries continue to fail to provide their citizens with public goods in terms of health services, law enforcement, education and so on? Naturally, a single answer to these questions is very difficult to provide, and to understand the discussions over this problem and the diverse answers debated, we need to review the modern history of public-sector reforms in African countries. Here, a short background will be presented, focused on the core elements in the explanations given of the present-day situation in many African countries; an extended discussion on this will be held in Chapter 2.

The vast majority of scholars claim that historic legacies of colonialism are central to understanding the nature of the state and its administration in contemporary Africa (see, for example, Acemoglu, Johnson and Robinson 2001; Bayart 2009; Bratton and Van de Walle 1997; Herbst 2000; Hyden 1983; 2006; Migdal 1988; Van de Walle 2009). When European colonial powers arrived in Africa, they established new state and administrative structures in the colonial territories, and ignored the often complex systems of governance existing in African societies (Mamdani 1996). In addition to being based on a racist ideology and practice (Young 1994), these administrative structures derived from external coercion instead of domestic recognition, which contributed to their lack of legitimacy among the African people (Abrahamsen 2000; Englebert 2000; 2009). The colonial period created a situation in which formal institutions became merely artificial, and loyalty as well as decision-making and power structures existed in parallel within informal networks. Although loyalties may have changed from family and tribe towards new elites and powerful individuals, it is argued that the core, informal particularistic networks that override formal structures, have survived in present-day African administrations. Some scholars argue that these features of informality and reciprocal networks have long historic

roots in African societies and, despite various efforts to reform the administrations throughout history, this specific culture has continued beneath the formal structures (Ekeh 1975; Le Vine 1980; Mbire-Barungi 2001). Other scholars instead emphasize that the tendency to rely on informal networks instead of formal, impersonal rules and procedures is a consequence of colonialism and the European influence in African countries (Migdal 1988; Englebert 2009). The arrival of Europeans on the African continent changed traditional procedures of governing African societies; new powerful trade networks were established and new administrative chiefs were created and were given extensive powers over traditional rulers. These fundamental changes in the societies resulted in the creation of powerful individuals, so-called 'big men,' and laid the foundation for their surrounding strong reciprocal networks. These networks are highly unequal; the people involved in the networks are dependent on the benevolence of certain individuals, and people who are not included in the networks may not expect any rights or privileges. However, it is expected that these societal structures will survive, since people are able to rely on them (Bayart 2009; Bratton and Van de Walle 1997; Mamdani 1996; Migdal 1988). The characteristics discussed above, it is argued, are reasons why administrative reforms have failed to such a large extent in Sub-Saharan Africa. Since African public officials have little reason to change their devices – and their basis for legitimacy, it is argued, is their local communities and particularistic networks and not the formal administrative structures originally deriving from the colonial period – administrative reforms are not likely to succeed or to be sustainable.

Although the above explanations dominate much of the literature, other explanations given for the failure of administrative reforms in Africa include the lack of attention paid to the capacity level in terms of educational levels, infrastructure and technology levels. For investments and reforms to be sustainable, there is a need for a surrounding context that continuously supports the structures. In developing countries, such surrounding contexts may be lacking or may be too expensive to establish (Hilderbrand and Grindle 1998; Klitgaard 1989; Olowu 1999). Consequently, the reason why administrative reforms have failed to a large extent in many African countries is explained here by the failure to adapt foreign (in particular Western) practices to prevailing capacity levels in the country context (Turner and Hulme 1997; World Bank 2005).

Above, the core of the explanations given in the literature as to why administrative reforms have failed in Africa has been outlined, and a

further discussion of these explanations will be provided in the next chapter. Although the past cannot be changed, it may help us to understand appropriate solutions in the present and how we can think about ways of managing development in Africa. Discussions of development in Africa are multifaceted and consist of a variety of arguments, political ones as well as pragmatic ones. I would, however, like to argue that the debate essentially consists of two overall perspectives: the first consists of a critique of the concept of 'development' and 'modernization' and the second comprises a more pragmatic approach to development as a road to modernization. Worth noting is that ideas and arguments from the two perspectives are not used exclusively in the literature. This means that although some scholars are critical of the fact that the use of Western ideas and models has been and, to a great extent still is, regarded as development in Africa, many scholars still do not reject individual development ideas such as provision of modern health care, increased levels of education, gender equality and so on (cf. Brett 2009; Dia 1996; Hyden 1983). The same applies to scholars who are not really problematizing the fact that being modern and developed implies for African countries becoming more like the Western world. Among such scholars there also is today a generally strong focus on adapting foreign and Western models and ideas to suit circumstances and cultures in the local context (see, for example, Diamond 2004; Grindle 1998; World Bank 2005).

As mentioned, the first perspective constitutes a critique of the concept of development within this perspective Western world hegemony is regarded as problematic since Western standards and norms are spread and regarded as development and modernization at the expense of other cultures and traditions. Although the colonial period has ended, and African countries today are independent, critics argue that Western countries, due to asymmetric relations in power structures within international communities and among donors, have continued to use their own perceptions of the state and the public administration as a role model for how the African institutions need to change. The conditions in the Western world constitute 'development' which the African countries need to achieve (Abrahamsen 2000; Ake 1996; Brett 2009; Ekeh 1975; Ferguson 1994). This critique has evolved from the manner by which development has been discussed and proposed on the African continent and other parts of the world from the colonial period until contemporary development cooperation projects. For instance, Abrahamsen (2000) argues that the strong focus on 'good governance' in the development

discourse today merely is a continuation of the discourse, established already during colonialism, of what constitutes a developed society:

> The good governance agenda can thus be seen to contain an underlying belief in the superiority of Western values and political systems, and as such it reveals clear continuities with colonial discourses and practices and with past development theories.
>
> (Abrahamsen 2000 p. 36)

An important theoretical influence of this perspective is the postcolonial ideas, wherein perception of the world is built around the dichotomy of 'the West and the rest,' and where the West has been able to dominate the world economically as well as politically and culturally since the colonial era (Young 2001). Key to this dominance, according to the influential postcolonial scholar Said (1978), has been the ability of the Western world to control the production of knowledge and science. By constructing cultural norms and values of Western societies into objective 'knowledge,' it becomes difficult for other cultures to claim their own values as a worldwide norm; rather, they come to constitute 'the other.' Within this tradition there is a rejection of using Western-styled models and ideas for development, since that obviously may not be a free choice but instead an intended or unintended consequence of the asymmetric balances in power between the West and the individual country. Rather, the answer is to find unique solutions which encompass the specific character of that specific society, which may be done through building on domestic traditions, local communities and knowledge produced within local communities (Dia 1996). This perspective is supported by a wide range of empirical studies on natural resource management (Ostrom 1990; 1999). In these studies on governing the commons it has been demonstrated how local communities have solved collective-action problems within their communities much more effectively than when external actors such as the state or international communities have intervened to regulate the situation (Ostrom 1990; 1999).

It is difficult to argue against the idea to create possibilities for societies to build on local traditions to find their own paths and develop on their own terms, instead of becoming a blueprint of Western societies (cf. Hyden 2006). Sophisticated procedures of solving collective-action problems, as well as other traditional institutions used throughout history in Africa before colonialism, may have been effective and legitimate procedures for governing African societies. However, this approach does not always apply in how to handle many contemporary development situations in which modern institutions

exist. For instance, should citizens receive access to modern health care with medical treatment developed in the Western world, even if it is not part of domestic traditional institutions? Or should gender equality in terms of girls' rights to education be promoted and supported, regardless if that perception is not part of the domestic traditions? It is as difficult as claiming that Africa should copy the West to actually argue that people who are born outside the West should not be given the right to benefit from development, for instance within medicine and education, and that the richer part of the world should not support their access to these institutions. This is most likely the reason why many scholars, although using a critical approach, still discuss that institutions originated in Western countries may be used in another context. However, the need to adapt them to the local circumstances and the local culture then becomes essential (cf. Brett 2009; Dia 1996).

The other perspective encompasses a more pragmatic perspective, wherein measures of growth, health-care provision and education levels are measures indicating levels of development. Within this perspective, using Western perceptions and Western models for development in Africa is not really regarded as a problem. For instance, one of the major debates about the effectiveness of aid has been centered around the impact of aid on economic growth in developing countries. Burnside and Dollar (2000) claim that the effects of aid in developing countries is conditioned by the countries' levels of good policies, where good policies implies good fiscal, monetary and trade policies. In countries in which such policies are poor, they argue that there will be little effect of aid on growth. As a consequence, they suggest that aid should only be given to countries which can demonstrate good policies in these areas. Reactions to their influential article have been many, and their results have been tested with other data and methods, finding similar as well as different results (see, for instance, Dalgaard and Hansen 2001; Easterly, Levine and Roodman 2000; Hansen and Tarp 2000). Although these papers focus merely on growth as a measure of development, their impact on the donor community and policy recommendations for development in general is highly significant as it may determine to which countries and under which circumstances aid will be allocated. In this context, there is little discussion on whether these measures and sound policies in the particular areas actually are appropriate for genuine development in harmony with local cultures and contexts.

Discussing development and modernization in these terms, without problematizing the relationship between the West and the developing countries or whether Western-styled institutions are appropriate or not in these contexts, then finding answers to the current situation in African countries becomes more a question of strengthening technical and

infrastructural capacity and finding ways to properly implement capacity-building programs. For instance, Gyimah-Boadi (2004) argues that the lack of capacity in terms of infrastructure and education is the major reason why improvements in the quality of government have not been greater in Africa. Likewise, the World Bank (2005) concludes that the main reasons their capacity programs have failed is that the programs have been wrongly designed, where levels of education and technologies in the countries in general have been underestimated (cf. Turner and Hulme 1997). Grindle (1998) adds to these explanations by arguing that capacity-building programs aimed at creating good government in general have paid too little attention to prevailing local conditions – not only in terms of infrastructure and education, but also of overall political and socioeconomic conditions as well as existing state–society relations. In addition, Grindle (2004) argues that it may be too much to expect developing countries to achieve good governance. In particular, she argues, it needs to be taken into consideration that the conditions poor countries are trying to achieve within the good governance agenda took decades or centuries for developed countries to realize (p. 533). Grindle (2004) proposes that the ambition of poor countries should be, instead, to achieve 'good enough governance,' which is a more realistic goal for poor countries with weak institutions. A generally appropriate level of good enough governance may be difficult to outline; the focus, rather, should be to assess and analyze what this may imply for each individual country, taking that specific country context and level of development into consideration.

When Leonard (2003) discusses capacity building and reform in African countries, he argues that management matters significantly for development. Managers play both an internal and an external role for the organizations, as they have to encourage their employees and determine the direction for the overall development of the organization at the same time as they, as the principal representative for the organization, play a key role in the relationship with other actors, such as politicians, donors or international associations. Leonard (2003) claims that managers who are well embedded in professional values and hold a high level of professional integrity are the ones who will be the most successful in developing their organizations. In particular, if these managers belong to internationally recognized professions they will be in a better situation to take risks, since they most likely have a wider range of work options available. In addition, as they are socialized into a profession in which reputation and peer pressure will shape incentives in how to perform their work, this will also more easily separate their professional objectives from their own interests. Consequently, training and education for

public officials in African countries, Leonard (2003) claims, are just as much about norm building and socialization than actual technical and analytical capabilities. He concludes this argumentation by arguing that professional communities in Africa are too weak to actually constitute a norm-building reference group for professionals; instead they need to be associated with international professional communities for their incentives to change (Leonard 2003 p. 46).

This argument differs from how Jones, Blunt and Sharma (1996) discuss leadership and management in African public service organizations. In their study they compare what they identify as Western managerial and leadership features to how the civil servants in Botswana Ministry of Local Government, Lands and Housing relate to these concepts. According to their study, African public officials have different perceptions of the role of a manager and the role of a leader in an organization than what they argue is the case in the West. Accordingly, they conclude that Western organizational concepts cannot and should not easily be transferred to non-Western contexts. However, in their article it is mentioned that the government in Botswana did not share this conclusion. In 1991, the Botswana government conducted a study tour to East Asia and visited countries like Singapore, Japan and Thailand to find inspiration and role models for increased productivity in their public administration. In Singapore, a particular way of working with strengthening effectiveness and the quality of the public services made such an impression that the delegation decided to implement this way of working in the public sector in Botswana. Jones, Blunt and Sharma (1996), however, state that this effort was unlikely to be successful because of the fact that this Eastern model built on Western perceptions of organizations and the Botswana public-sector organizations mainly are founded on African values, which they argue are fundamentally different from such (p. 467).

The above statement by Jones, Blunt and Sharma (1996) significantly captures a major part of the problem in the literature debating how development in Africa should be managed. In general, studies draw conclusions on the future paths of development for African countries without actually taking into account how citizens or various groups in these societies consider how they want their society to develop and what kind of reforms they attempt to implement.

An exception is Bratton and Mattes (2004), who explore what citizens in African countries think about democratic and market reforms. While the citizens were not especially satisfied with how democracy actually worked, the results of the study demonstrate a clear support for democracy as such. Attitudes towards market principles and economic reforms

were more ambiguous: in particular people were unsatisfied with the structural adjustment programs, which they related to an increased gap between rich and poor.

Although Bratton and Mattes (2004) conducted a large interview study based on approximately 10,000 respondents to provide answers to what the citizens in general think about reforms, the people in a specific country do not constitute a uniform group; various groups with different interests and different perspectives exist. In his critical article, Ferguson (1994) clearly emphasizes how this is mostly neglected by the development community: '"The people" tend to appear as an undifferentiated mass, a collection of "individual farmers" and "decision makers"' (p. 178). This argument may be compared to how the public administration in developing countries is discussed. With some exceptions (Leonard 2003; Hilderbrand and Grindle 1998), the notion that public-sector organizations in Africa also consist of various groups of professionals who may have professional goals and ideas on how to reform the public sector, is generally neglected.

Another dimension – professional norms

Throughout discussions of how to create quality in public institutions and development in Africa, the perspective of the public officials who actually work in these organization and are the ones to realize reforms in their daily work, has not been taken into account. What kind of reforms do they consider possible? Is there a need to use more traditional domestic institutions? And how do they perceive the suitability of foreign or Western reforms in their local contexts? If they use models with foreign origins, how may we understand processes of implementation from their perspective? The situations in many African countries are different today compared to the 1960s and 1970s, when many countries became independent. Several universities have been established, and innumerable students have passed through university studies in their own countries. This also implies that the character of the public officials who work in the public sector have change over the years, where an increased level of professionalization has evolved within many areas of public administration. As mentioned, apart from some exceptions, this aspect is commonly neglected in the literature on development in Africa. Thus, to properly understand the specific nature of professions and professional behavior, we have to turn to another body of literature. Here, a shorter introduction will be given; a more comprehensive discussion of this literature will be provided in the next chapter.

Several scholars within the literature on organizations argue that professions are of substantive importance for understanding the behavior of organizations (see, for example, Abbott 1988; Meyer et al. 1997; Greenwood, Suddaby and Hinings 2002; Scott 2001). Professions normally share the same educational background and, in addition, they meet in professional associations and networks, nationally as well as internationally (DiMaggio and Powell 1983; Gibbons 2004). Such professional associations and networks often become arenas for spreading ideas and norms, and the common professional identity is argued to make adapting the ideas of their professional peers very likely (cf. Berger and Luckmann 1967; Mörth 2008; Sahlin-Andersson 2000). Mainly, sharing common professional norms is argued to be the key mechanism driving the behavior of professionals into conducting their work in a similar manner as their professional colleagues. However, processes of imitation also build on identification with others. Scholars argue that organizations tend to imitate other organizations with which they identify, as well as tend to imitate organizations that they would like to resemble – that is, in general, more successful organizations (for example, Frumkin and Galaskiewicz 2004; Haveman 1993; Tolbert and Zucker 1983; Sauder and Lancaster 2006). What is to be regarded as success among the organizations may be defined and spread by various actors, such as consultant agencies (Deephouse 1996; Slack and Hinings 1994), professional associations (Wedlin 2007), the state or the general public (Deephouse 1996). Professional norms and imitation are argued to shape organizations active within the same field to become similar in structure and in practice (DiMaggio and Powell 1983).

Several studies of this phenomenon have been conducted within the same national context. However, a substantial number of scholars argue that normative and mimetic mechanisms impact on organizational behavior at the international level as well (for a review, see Dobbin, Simmons and Garret 2007). In a similar manner, the impact of international norms on domestic policies has been illustrated in several studies in the literature on international relations (for example, Checkel 2001; Cortell and Davis 1996; 2000; Finnemore 1993; Greenhill 2010; Holzinger, Knill and Sommerer 2008; Ikenberry and Kupchan 1990; Johnston 2001; Kelley 2004). For instance, studies demonstrate how domestic actors, such as activists or professional groups, are able to appeal to international conventions in order to promote their ideas and work for change in domestic policies (Cortell and Davis 1996; Finnemore and Sikkink 1998), or how membership in international organizations has led over time to the adaptation of norms and the creation of similar structures and policies

in states (Greenhill 2010; Holzinger, Knill and Sommerer 2008; Sandholtz and Gray 2003). Although this literature provides valuable insights into understanding how international norms impact the behavior of individual states, the analytic level of these studies is, in general, still at the level of national policies and state structures. Since the focus of this study is at the level of individual public-sector organizations and the perspectives of public officials, the organization theory as presented above, and further developed in Chapter 2, is likely to provide a more suitable theoretical basis for the study than does the literature on international relations.

In the above-mentioned literature on organizations, the theory claims that the mechanisms are universal; consequently, professionals and organizations in countries of Sub-Saharan Africa are supposed to operate in similar ways as they do in Western countries, yet, there are few studies of these mechanisms on organizations in Sub-Saharan Africa. Rather, studies within this tradition have been mainly conducted on organizations in Western countries, which has led to a critique of this theory as being West-centric, neglecting other cultures and contexts (Boyacigiller and Adler 1991). As discussed, Leonard (2003) is an exception when he argues that for managers with a professional commitment (preferably connected to an international professional community), the incentives change due to professional norms, and the managers become more likely to separate their private from their professional interests. In a similar vein, Hilderbrand and Grindle (1998) find that in public administrations in developing countries in which the officials hold a professional identity and a notion of professional community exists, these organizations perform better in comparison with others.

As a consequence, we do not know much about whether, and by what mean, the theory of professional and organizational behavior is accurate for Sub-Saharan African contexts. Turning to the literature describing and analyzing African public-sector organizations, the picture presented of these organizations is very different. In contrast to what organization scholars argue is the nature of organizations – namely to be affected by the actions of similar organizations regardless of geographical location – the adoption of foreign, in particular Western, models and practices in Sub-Saharan African organizations is regarded by many as problematic. Within this body of literature, it is argued that the behavior of African public organizations and public officials is determined mainly by their local socioeconomic and cultural contexts. Administrative reforms with Western origins are regarded more as part of coercive pressure; consequently, there is little discussion on the impact of voluntary mechanisms such as norms and imitation and how that may affect public

officials' views of what is considered appropriate and legitimate practice in their organizations.

In cases where similarities with Western public organizations are found, such as the resemblance of formal administrative structures in African public-sector organizations to Western administrations, these features are claimed to be merely artificial and to have no real impact on the organizations (Bratton and Van de Walle 1997; Diamond 2010; Ekeh 1975; Hyden 2006). Likewise, it is claimed that small groups of elites in African societies are willing to imitate Western behavior; but they are regarded as small, exclusive groups, in general educated abroad in Western countries. Consequently, the actions of elite groups are not regarded as representing general public officials, educated in their own country, nor are their actions discussed as influencing African public administration to any great extent (Bayart 2009 p. 27; Ekeh 1975; Englebert 2000; Young 2001).

In sum, I have argued that mainly two main perspectives exist when answers to how Africa's development should be managed are discussed. The first perspective holds a more critical view of the concept of development and modernization, wherein using Western concepts and models is rejected. Within this perspective, public-sector reforms rather need to encompass the specific character of the African administration and build on domestic solutions. Alternatively, at least, it is strongly emphasized that Western or international models are in great need of adjustment to suit prevailing African local contexts in order to be sustainable over time. Within the other perspective, development scholars do not regard it as problematic to use Western notions and models to develop African countries; here the problem rather concerns implementation processes and finding solutions suitable for other levels of infrastructure and technical capabilities. Despite the argumentation and conclusions drawn by these scholars, in reality there are few empirical studies demonstrating how African public officials handle administrative reform which has its origin in Western practices and ideas. The literature may be normative, but we know less of the views of African public officials and how they regard the relationship between Western, or international, practices and their local context.

Auditing – a historic part of good government

Selecting an area within the public sector to investigate above emerged questions the choice fall on state audit. The reasons for choosing a governmental or state audit as the area for the empirical study are several,

and they will be outlined in this section. In this chapter, the discussion is focused on the reasons for choosing auditing and auditors as subjects for the empirical study, as well as on the link between good government and audit. A further discussion of the characteristics of audit and an operationalization of state audit institutions as an analytic framework for the case studies will be given in Chapter 4.

Establishing mechanisms of accountability is a central idea for how a democracy should be organized. Rules and regulations that provide procedures for limiting the power of the government are commonly understood as the organizing of free and universal elections whereby the people can vote the government out of power (see, for instance, Fukuyama 2010 p. 14). Another fundamental part of democratic accountability is the establishment of oversight authorities to verify how public resources are spent and how public officials working within the government administrations follow the rules and regulations: that is audit.

Audit of the public administration as a mechanism of democratic accountability has long historic roots. In the early Athenian democracy, public officials were held accountable for their actions. Public officials informed the elected assembly of their performance on a regular basis and, in cases of unsatisfactory reports, they could be held accountable in front of a jury of citizens (Day and Klein 1987). To monitor how public officials administered public funds, there were specific public servants, the auditors, who were entrusted with this specific duty. However, the establishment of a mechanism such as audit has not only been the practice in democratic societies: throughout history queens, kings and other rulers have also used officials as auditors to control how other officials used the resources with which they were entrusted (Normanton 1966; see also Frisk Jensen 2008). Flint (1988) claims that as long as resources have been handled by people who are not the original owners of those resources, control functions have existed, both within private business activities and within states. Prominent scholars such as Aristotle, John Stuart Mill (1861, 2001) and Max Weber (1922, 1978 p. 968), all note the importance of an audit function, and that public officials need to be controlled and limited so their powers are not too extensive.

> But since some, not to say all, of these offices handle the public money, there must of necessity be another office which examines and audits them, and has no other functions. Such officers are called by various names – Scrutineers, Auditors, Accountants, Controllers.
>
> (Aristotle, *The Politics*, Book VI, 1322b 5–15)

[I]n regard to the constitution of the executive departments of admin-
istration. Their machinery is good when … a convenient and method-
ological order established for its transaction, a correct and intelligible
record kept of it after being transacted; when each individual knows
for what he is responsible, and is known to others as responsible for
it … But political checks will no more act of themselves than a bridle
will direct a horse without a rider. If the checking functionaries are
as corrupt or as negligent as those whom they ought to check … little
benefit will be derived from the best administrative apparatus.

(John Stuart Mill 1861, 2001 p. 24)

As illustrated by the quotation, Mill claims that in order to establish a
well working public administration the mere use of rules, procedures and
individual responsibility would be as inadequate as believing that a bridle
would solely direct a horse, without the assistance of a rider. To make the
administration work, 'checking functionaries' is essential. Even though
such prominent scholars highlight its importance, mechanisms to create
accountability of the public administration have largely been neglected
in discussions of democracy theories (for a review see Ahlbäck 1999).

   Within the concept of good governance, mechanisms of account-
ability are also stressed as constituting a significant part of this wider
concept. For instance, the World Bank broadly defines good governance
as 'traditions and institutions by which authority in a country is exer-
cised,' and it argues that this includes accountability, through elections
and replacement, but also through processes by which governments
are monitored (Kaufmann, Kraay and Mastruzzi 2006 p. 7). Even if the
use of this accountability mechanism may be defined as a part of good
government, the link whether auditing actually leads to better perform-
ance in the public sector is, however, more difficult to establish. As has
been discussed, the idea of establishing audit to monitor the work of
public officials is an old idea, and by having auditors we expect the
public sector to work more appropriately in accordance with the rele-
vant legislation and political goals, and that there will be less misuse of
public funds. Whether the examination undertaken in audits actually
leads to these expected effects is, however, more problematic to answer.
However, measuring effects of an activity like audit can be complicated.
A part of the mechanism of auditing can be seen to be one of antici-
pation and, consequently, self-regulation. As public officials know that
they can be audited at any time, the effect arises that they become less
likely to misuse or waste the state's resources. Indeed, if and how such
effects arise is something very difficult to measure.

Some scholars argue that auditing has negative consequences on organizations. They argue that when organizations are subjects for auditing they make their organizations 'auditable,' which is a shift in focus to produce results measured by audits, rather than focusing on what is important in the organization (Pentland 2000; Power 1999). Despite this argumentation, few studies exist about the impact of audits on measurable results in the public sector (Boyne 2003). In many empirical studies, auditing is part of a general scrutiny of the organization and, although there are studies which demonstrate that the monitoring activity has had a positive impact on the performance of the organizations, the empirical picture is not entirely clear. In particular if we would like to separate auditing from other monitoring activities of the public administration, we know little of how it actually impacts the public administration. The results from several qualitative case studies illustrate that external oversight authorities are significant to creating effectiveness in public organizations, both in terms of responsiveness towards policy goals as well as to their financial resources management (Rainey and Steinbauer 1999). Bevan and Hood (2006) find that when several different national oversight authorities – two of which were the national auditing agencies – started to measure and publish scales of how well British health-care performed, the performance increased significantly, at least in the areas which were subjects of the assessment. The authors argue that the results should not be unambiguously interpreted as audits in general create a better-performing public sector. Instead, they stress that there is a high risk that the performance in the areas being measured are improved at the expense of other areas, which are not addressed in the review (Bevan and Hood 2006). In meta-study of 65 statistical studies presented in the 4 leading journals in public administration during the period 1970 to 2002, only 3 of the studies evaluated the impact of audit on public-sector performance. The three studies demonstrate a mixed picture of the correlation between audit and public-sector performance, where significant positive correlations, insignificant correlations as well as negative correlations were found (Boyne 2003).

Another approach for studying the performance of the public sector is to take the absence of corruption into account. A common definition of corruption is discretion plus monopoly minus accountability equals corruption (Klitgaard 1997). The impact of accountability mechanisms on corruption has mainly focused on the significance of free and independent media and of transparency in decision-making processes (Adesèra, Boix and Payne 2003; Björkman and Svenssson 2009; Brunetti and Weder 2003; Chowdhury 2004; Reinikka and Svenssson

2005). Less attention has been paid to studying the impact of audit institutions on corruption. A few case studies, however, do exist. In an experimental study of a road project in 600 villages in Indonesia, Olken (2007) tests whether local citizens' participation and transparency in decision-making processes or an audit of the project conducted by a central auditing agency effect the prevalence of corruption. The results from the study illustrated that in the villages that were (or risked being) audited by a central auditing agency the occurrence of corruption was reduced considerably, whereas participation from the grassroots level had a limited impact on the level of corruption. Olken (2007), however, emphasizes that this was not a long-term study, and that we do not know how an audit would affect levels of corruption in longer time horizons. Over time, there could be a risk that the auditors themselves become part of the corruption in the villages. Di Tella and Schargrodsky (2003) examine how increased salaries and audit in interaction affects the levels of corruption among public officials in Buenos Aires. Lower salaries have been argued to be a reason the civil servants need extra income beside their ordinary salary; accordingly, increased salaries would mean a lower degree of corruption. The results from the study demonstrate that at maximum control through audit, increased salaries had no effect on the levels of corruption. On the other hand, as the intensity of the audits decreased, the significance of the salaries for the lower levels of corruption increased. Di Tella and Schargrodsky (2003) conclude that increased salaries as part of anti-corruption efforts need controls through audits. Andersson and Bergman (2009) conducted a comparative study between two Swedish regions with similar external conditions, but one had been plagued with corruption scandals. In their results, Andersson and Bergman emphasize that control mechanisms played an important role. In the region which had been troubled with corruption the management had been less interested in using existing possibilities for control and accountability, the audits were weak and the audit reports did not receive any attention by management. The role of audit is also highlighted in Mette Frisk Jensen's (2008) dissertation, which investigates how, during some decades in the nineteenth century, Denmark could turn from being a country highly infected by corruption to become one of the countries in the world ranked to have the lowest levels of corruption. During this period, Denmark undertook several reforms, one of which implied that the king, through a strengthened central audit which was separated from the rest of the public administration, increased the knowledge and control of how the civil servants used

public resources. Based on increased audits, sanctions were created for public officials who misused public funds. Frisk Jensen (2008) argues that this was one of the crucial reforms for the permanent change of the country's public administration. Hence, as we have seen, audit may influence the public sector significantly, but the picture is not entirely clear. Further research would be needed to establish the link between audits and good government.

The role of auditors in public-sector development may, however, be regarded as twofold: On the one hand, auditors are, in the words of Mill, the "checking functionaries" who control the rest of the public administration, ensuring and verifying the actions of other public officials; thus, they are a part of the development of other public-sector organizations. On the other hand, being public officials, public auditors constitute a part of the state administration; consequently, the state audit institutions may also be regarded as part of the general development of the public administration in a country. In this study, the focus is on the development of the state audit institutions as such; accordingly, not how the audit affects the public authorities being audited. Although it is not investigated here, due to their central role in the state administration the attitudes and actions of state auditors most probably affect the rest of the public-sector organizations.

While the choice of audit institutions as an area of public administration reform could be regarded as manifest due to their central position in the organization of the state, it is of particular significance for this study that state audit also is an administrative practice with Western origins, established (among other administrative structures) on colonial territories by colonial powers (Wunsch 2000 p. 505). Accordingly, state audit can be considered an example of a Western administrative structure that, as argued, is incompatible with African societies, or which needs to be significantly adjusted to suit African contexts. As previously discussed, the public auditors are the 'checking functionaries,' that is they are the public officials who control the separation of public and private resources as well as ensuring that public officials within the state follow the formal rules and procedures. If we consider the description of public-sector organizations in African countries given in the literature, where the absence of formal rules and regulations as well as the use of public office and public resources for private or particularistic groups (like kinship), benefits are claimed to be the essence of how African bureaucracies operate. Then, the character of the audit profession should mean that if there were any group of public officials, in which the differences claimed in norms between the Western 'Weberian' public auditor and

the African reality would conflict and be made apparent, it is reasonable to believe it would be among auditors. Additionally, in general, public-sector organizations consist of professionals, in some respects similar to state auditors, for instance doctors, nurses, firemen, teachers and police officers (Lipsky 1980). Consequently, there are reasons to believe that the results from this study of state auditors should be applicable to other public-sector professionals.

Moreover, within audit there are several development programs, multilateral through their professional organizations, as well as bilateral arrangements between state audit institutions in Western countries and developing (including African) countries. Consequently, the question of the possibility for transfer of organizational models and ideas between countries is likely to be raised, considered and handled in these organizations. An aspect which may distinguish auditors from other public officials is that, beyond national regulation and national standards, their profession is governed by international audit standards which are established by an international professional organization, the International Organization of Supreme Audit Institutions (INTOSAI).

Standards are a particular form of rules, which are often spread via professional transnational organizations and directed towards certain groups of professionals (Brunsson and Jacobsson 1998). In addition, standards and standard-making organizations are based on the principles of voluntarism, that is membership in such organizations is normally voluntary and there are no possibilities for standard-making organizations to impose standards on individual organizations. Likewise, it is not possible to impose sanctions in cases in which there is no compliance with the standard (Abbott and Snidal 2000; Ahrne and Brunsson 2008; Knoke 1986). The mechanisms for how standards and voluntary regulations are spread and adopted by organizations are much in line with the arguments for how voluntary mechanisms of imitation and norms work, and these will be discussed further in Chapter 2. Thus, apart from representing an old Western administrative practice introduced by the colonial powers, state audit is today very much an internationally regulated practice. This does not alter, however, its relevance for representing Western structures. Due to an asymmetric balance in power between the global South and the global North, international policies are regarded, in general, as being products of the industrialized Western countries rather than being constructed and developed by developing countries; subsequently the concepts 'international' and 'Western' are often used in parallel in the literature (cf. Ferguson 2006; Turner and Hulme 1997; Wunsch 2000).[2]

The suitability of contemporary international audit standards in development contexts is discussed by Isaksson and Bigsten (2012) in their article on the establishment of a Supreme Audit Institution (SAI) in Rwanda. They take their point of departure from how much of the literature debating institution building in developing countries argues for the necessity of adapting 'best-practices institutional ideals' (p. 1870) to the operational constraints found in developing countries, an approach previously discussed as the second, more pragmatic, perspective towards reforms in Africa. In their study, Isaksson and Bigsten argue that the programmatic ideals of independence found in the international public audit standards are highly constrained by the shortage of qualified staff and high staff turnover in the office. To become an auditor, there is a need for appropriate education in accounting as well as professional training to learn the auditing techniques. The authors note a severe lack of accountants, not only in the SAI but in the whole of Rwanda. Although independence of the SAI is stated in the legislation and is found to be relatively well established in Rwanda, the shortage of qualified staff limits the functional independence of the SAI, that is, the auditors' capabilities of an independent position during the audit process. These findings are much in line with other studies demonstrating how many SAIs in Africa and other developing countries struggle with an insufficient number of qualified personnel and high staff turnover (Dorotinsky and Floyd 2004, Dye and Stapenhurst 1998; Levy 2007). The impact that a shortage of qualified staff and high staff turnover have on organizations is, however, not specific for Supreme Audit Institutions, but rather characterizes many of the public authorities in developing countries (Hilderbrand and Grindle 1998; Klitgaard 1989; Olowu 1999).

Hence, the debate on audit institutions in developing countries is mainly centered on perceptions of development as presented under the more pragmatic perspective, where using Western notions of auditing represented in the international standards are found to be problematic solely due to the difficulties in reaching the needed capacity requirements. Although the above studies on audit institutions in developing countries provide appreciated understanding on the operational constraints for SAIs in these contexts, the questions raised by the debate on how to manage development in Africa, which were posed previously in this chapter, are not fully addressed. We still do not know how the auditors perceive the relationship between the Western-originated standards and their local circumstances: whether they believe it is merely a matter of raising levels of education, recruiting and retaining personnel with the appropriate qualifications, or if they would argue

for alternative structures or more significant adjustments to create a more suitable approach of the standards to their local contexts, more in accordance with the critical first perspective within development theory. In addition, this study takes into account the perspective, which has been neglected by many development scholars, that many African public officials also may be regarded as professionals, and it explores how professional norms and imitation may influence perceptions in a context in which mainly local norms and locally based values are argued to determine attitudes and actions among public officials. Thus, the intention of this book is *to contribute to an understanding of how African public auditors perceive and handle international public audit standards in relation to their context*. In the study, context is understood from two different theoretical approaches. Accordingly, it includes their professional environment where standards, norms and imitation are argued to influence perceptions and behavior, as well as their African environment where it is argued that culture and capacity are the significant aspects in the context, to which the public officials adhere. It is important to note that the ambition of the study is not to prove to what extent the auditors in the study use and have implemented international standards in their everyday practice. Because of the extensive range of international public audit standards, this would be very difficult to study. Instead, beyond focusing on the auditors' perceptions, the study tries to capture how the auditors handle the international standards through studying what actual activities they undertake in their regional cooperation, as well through using an operationalized model of an SAI to study what reforms the SAIs in Namibia and Botswana have undertaken or have had the ambition to undertake over the years.

Design of the study

In the study, three cases are selected strategically due to their relevance for the research questions and the theories used, yet the study is not a comparative case study in the sense that various factors are singled out to explain similarities and differences in outcome (cf. Lieberson 1992). The reasons for not conducting such a study are, firstly, the first case is very different in character from the other two. It consists of an arena in which public auditors from African countries meet, while the two other cases are studies of individual state audit organizations in two countries in Sub-Saharan Africa. Secondly, focusing on explaining similarities and differences in public institutions in two different countries, with different historical legacies, would require a much deeper historical

process-tracing analysis (cf. George and Bennett 2005), which is not the objective of the study. Having said this, using more than one single case reduces the risk of choosing a very particular case and, instead, enables the study to discover similarities and differences in the empirical data from the cases. Moreover, if several cases support the same theory, that would increase the possibilities that the empirical results are also valid in other similar cases (Yin 2009).

The first case in the study is the *arenas* where public auditors from African countries meet. The arenas constitute African regional groups in the standard-making organization for state audit organizations (INTOSAI). These organizations have to administer the international standards in relation to their African member organizations, and the activities within the arenas could be expected to expose how the international standards are discussed and treated by participants from various African countries. Arena in the study is defined as organizations that: "produce and provide information and comparisons, report and propose initiatives for change and generally facilitate exchange of experiences, ideas, and ideals" (Sahlin-Andersson 2000 p. 100). The two African regional organizations used as arenas were the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) and the African Organization of Supreme Audit Institutions (AFROSAI). The empirical study focuses on a number of activities and individuals within these organizations, and as a consequence the study has a stronger focus on the sub-regional group, AFROSAI-E, since it performed a larger number of activities in the region.

The second and third cases in the study consist of studies of the state audit institutions or, more precisely, the Supreme Audit Institutions, in Namibia and Botswana. Although the study of the arenas provides valuable information about the Sub-Saharan African context of public auditors, it is at the level of individual organizations that auditors actually have to handle their domestic circumstances in relation to the international standards. Within the individual SAI, they have to make adjustments to the standards so they will suit their local circumstances or, alternatively, promote their local unique audit models. Thus, in order to be able to capture how public auditors in Sub-Saharan Africa handle international audit standards, it was judged that a combination of country cases and a study of the arenas would provide a rich and informative basis for the empirical study.

For the selection of SAIs in two countries, some criteria were central. The auditors needed to be aware of the existence and the content of the international public audit standards as well as the selected SAIs needed

to have handled the standards to some extent in their organizations. This was to enable that they could discuss them in relation to their local circumstances, whether they desired to use them and if they were possible to implement in their context – alternatively rejecting the use of international standards and instead promoting models more in line with their circumstances. Choosing countries that had been exposed to the standards would make it possible for the organizations to make a conscious choice between constructing their own unique solutions or following international audit standards as far as possible.

Another important aspect was to select countries that were not among the poorest. The fact that many countries in Sub-Saharan Africa suffer from a lack of resources naturally affects their public institutions to a great extent. However, the more noteworthy part of the literature on public administrations in African countries is where scholars describe these organizations as operating profoundly differently compared to their Western equivalents, which implies that Western models suitable for Western public institutions would not be suitable for public institutions in Sub-Saharan Africa. Thus, country cases were selected on the grounds that it would not only be a lack of resources that would influence the organizations to act in certain manners, since there was a risk that this would overshadow other aspects of how and why the standards were handled in various ways in the two organizations.

The SAI of Namibia and the SAI of Botswana are both members of the AFROSAI-E, and during the study of the arenas it became apparent that these organizations had been exposed to international public audit standards through several regional events. This made it likely that auditors in both SAIs would have reflected on the implementation of international standards and the extent to which the standards are appropriate in their countries; consequently, Namibia and Botswana were expected to be informative cases. Additionally, Namibia and Botswana are both regarded as middle-income countries: thus, although the lack of resources is also likely to affect the SAIs in these countries, in the selection of Sub-Saharan African countries they belong to those where the situations are likely to be better.

In addition, the countries are geographically adjacent to each other in southern Africa; they differ to some extent in size but both countries have large deserts and populations of about the same size, around two million citizens. Likewise, Namibia and Botswana are placed roughly equal on the human development index and, in an African context, the two countries have rather low levels of corruption. Both countries use the Westminster system as their audit system and the two SAIs are about

the same size, with roughly 80 auditors working in the organization. By using country contexts – which to some extent are similar in levels of development, size and population – the reasons for similarities and differences in how their audit organizations handle the standards may be more comprehensible.

Naturally, Namibia and Botswana differ in several aspects, and a more detailed description of each country is given in chapters five and six. For the design discussion, it may be worth noting that Botswana is generally regarded as a successful African country. Botswana was not a colony in the traditional sense, but constituted a British protectorate for a period between the end of the nineteenth century and 1966, when it became independent. Botswana is also recognized by scholars to be country with high levels of good governance (Acemoglu, Johnson and Robinson 2003). Namibia, on the other hand, has a history of oppressive colonial rule under the Germans and, later, during its annexation by South Africa. Namibia became independent as late as 1990, after a long war for independence and with deep conflicts along ethnic lines (Du Pisani 2010; Lindeke 1995; Melber 2010). Nonetheless, it is difficult to predict how the above differences will affect how international public audit standards will be handled by public audit institutions today. Although it would be possible to argue that it is likely Botswana would implement the international audit standards to a large extent, due to its reputation for good governance. Still, having a strong domestic government may just as well imply a limited interest in supporting a resilient audit office monitoring the work of the government. As discussed above, the cases are chosen strategically, primarily because they are likely to be informative and interesting cases based on the focus of the research questions; accordingly two audit organizations within Sub-Saharan Africa have been selected that were judged to constitute such cases.

The methodologies chosen in the three cases slightly differ among them. To create initially a broad picture of the Sub-Saharan African context for public auditors, multiple sources were used in the first case study of the arenas (Burgess 1984; Yin 2009). In the arenas, there were possibilities to conduct several days of observations at conferences, training courses and meetings, as well as to have more informal conversations with the auditors during coffee and lunch breaks. In addition, personal interviews were conducted, and documents produced within the regional corporation were studied. These combined methodologies, carried out for the first case study provided a rich initial picture of the Sub-Saharan African public audit context. At the two individual SAIs in Namibia and Botswana, personal interviews were conducted with

the auditors and, to some extent, documents were studied. The choice of personal interviews was made because of the qualitative nature of the study: 'Interviewing is necessary when we cannot observe behavior, feelings, or how people interpret the world around them' (Merriam 2009 p. 88). Hence, to be able to capture the auditors' thoughts and possible feelings about the relationship between the standards and their local conditions in Namibia and Botswana, personal interviews were chosen as the main methodology. The interviews conducted were semi-structured, which allowed for aspects within the theoretical approaches to be covered well, as well as being flexible enough to respond to and explore new aspects revealed during the interview situation (Merriam 2009). The reason for not continuing with a combination of method-ologies, by which observations would also be included, was due to the time constraints. The analytical framework for interpreting how the two audit institutions act in relation to what is described in the international standards was judged to provide sufficient information to investigate the research questions empirically, at the level of individual organizations.

Chapter outline

The book contains seven chapters. Apart from this first introductory chapter, two chapters are theoretical, two are mainly empirical chapters, yet some analysis of the data is integrated in the empirical presentations. The last two chapters consist of analysis and conclusions. Chapter 2 starts with a historic overview of the introduction of various Western administrative structures in African societies, starting in colonial times until the era of reforms to achieve good governance. Indeed, this over-view is not made to encompass everything in these complex historical processes in all countries in Sub-Saharan Africa; rather it focuses on the major themes of administrative reforms that have taken place on the continent. The historic background adds to the understanding of the normative character in some of the development literature as well as to its suggestions for creating unique African models or the importance of adopting imported ones to the local circumstances. Then Chapter 2 examines in greater detail the arguments behind the suggested roads for development in Africa and the explanations for failed reforms, which are closely connected. The second half of Chapter 2 contains more in-depth discussions of organizational theories of professional norms and other voluntary harmonizing mechanisms, such as imitation, standards and standard-making organizations. These theories bring in other perspec-tives on the dynamics of how organizations and individual professionals

may act and what they may perceive as legitimate structures and practices. Chapter 2 ends with a comparison of similarities and differences between the two research-traditions.

In Chapter 3, the study of the arenas is presented, starting with a more detailed discussion of the methodology and the data collected in this part of the study. The empirical study of the arenas consists of meetings, conferences, training courses and workshops taking place within the African public auditors' regional groups, AFROSAI-E and AFROSAI, and in this chapter the background of these organizations and how they were created are also discussed. At AFROSAI-E a large part of the activities has been to produce guidelines and manuals for various kinds of audits as well as providing workshops and training courses for the auditors in the region. Another main activity undertaken among the SAIs in the region, under the direction of the AFROSAI-E secretariat, has been peer reviews and assessments of the work at the different SAIs. Furthermore, in relation to these activities the chapter discusses the character of the context in terms of how the auditors at the arenas relate to voluntariness and enforcement, harmonization and adjustments to local circumstances as well as the problems they face in terms of implementation. Differing from what one might expect when following the arguments many development scholars make, the results from the arenas demonstrate how the behavior of these organizations and individual auditors resemble much of how these kind of organizations and professions are described to act in the literature on organizations, based on empirical studies in the West.

Chapter 4 provides a more detailed discussion on audit and international public audit standards and it starts with a review of different types of audit, that is performance audit and financial audit, as well as the different audit systems. It also discusses the relationship between auditing fraud and corruption. Chapter 4 continues with a presentation of INTOSAI and a discussion of standards and the main content of the international public audit standards. To be able to study not only the auditors' perceptions of the international standards but also the actions they take, the content in the international public audit standards needed to be operationalized. Accordingly, based on what is stated in the international standards and emphasized in the literature on public audit, a model of a Supreme Audit Institution is outlined in the chapter. The model is then used as an analytical framework for the case studies conducted in Namibia and Botswana. At the end of Chapter 4, there is a methodological discussion of the case studies of the SAIs in Namibia and Botswana. The reason for Chapter 3 and Chapter 4 being presented

in this order is because the Supreme Audit Institution model was created as a theoretical framework for the SAI cases and was not used for the arena study. Consequently, it makes more sense to present the framework in connection to the chapters presenting the results from the SAIs in Namibia and Botswana.

Chapter 5 presents the case studies of the Supreme Audit Institutions in Botswana and Namibia. The chapter starts with introductions of the countries and their audit offices and how these have developed over the years. The main results from the discussions with auditors (at the offices) about the international standards and the country context are then presented, as well as the results for each criterion in the Supreme Audit Institution model. In the main the results demonstrate that the auditors in both Botswana and Namibia believed their work would be of better quality if they followed international standards, as the standards give them guidance to recognize the appropriate level for how the work should be done. The auditors claimed that if best practices in the area of audit already are established, there is no need for them to create other procedures. Rather, they considered that to be a waste of resources. As both organizations are members of INTOSAI, the auditors claimed that it was expected of them to follow the organizations' defined standards. In addition, similar approaches to the work mean that they are able to cooperate with SAIs in other countries as well as undertaking assignments in international organizations.

Processes of implementation of the standards are also discussed in Chapter 5, including a discussion of the resistance towards the work procedures according to the standards – a circumstance which existed in both offices. The differences in how capacity-building projects have been designed and handled in Namibia compared to projects in Botswana add to an understanding of the differences between how the two organizations operate today. In Chapter 5 this is discussed in connection with the criteria in the model. A further discussion of the impact of the development cooperation projects from a comparative perspective is provided in Chapter 7. Regardless of some resistance and problematic implementation processes, the two offices continuously work to achieve higher compliance with the international standards, which applies to all criteria in the Supreme Audit Institution model.

Chapter 6 gives an overall analysis of the main results in the study and a discussion with regards to the different theoretical approaches presented in Chapter 2. In Chapter 6 the significance of the African auditors' professional identity is discussed, a characteristic which is found to impact what they consider are appropriate structures and practices and

in what direction their organizations move. An aspect which in Western-based theories on organizations in general is regarded as outplayed is the implication of practical arrangements. This study suggests that in a developing context this is still valid, not merely for what kind of changes they are able to undertake but also for shaping attitudes. For SAIs in southern Africa, using similar methodologies implies that they are able to cooperate, creating common training courses and using auditors from SAIs in the region as teachers as well as assisting each other in the region if any of the SAIs need some support. Chapter 6 continues with a discussion of the vagueness of standards and the vagueness of the concept 'customize,' which the auditors use for discussing local adjustments. This concept also has implications for how to interpret the research results, as it may be considered important from a moral perspective. The significance of membership being voluntary in the regional and international auditing organizations as well as the voluntariness of following standards are also discussed in terms of its significance due to its moral implications.

Chapter 7 summarizes the main results and discusses their consequences for organization theory as well as for theories of development, whether and how the results may be generalized to other categories of public officials as well as to other country contexts than Namibia and Botswana. Chapter 7 also addresses the question of whether the results could be understood from a coercive perspective and consequently discusses donors' role in the context. Implications of this study for more practical development management are also discussed in this chapter. In spite of all the similarities, some differences existed between the SAI in Namibia and the SAI in Botswana: the SAI in Namibia had managed to establish a more cohesive approach towards standardized work procedures and had implemented such to a greater extent than did the SAI in Botswana. The study proposes that this can be a result of the differences in approaches in development cooperation programs the offices have undertaken over the years. Chapter 7 ends by discussing another aspect which may add to the understanding of the overall results as well as to the differences between Namibia and Botswana, and that is the impact of regional and international professional networks. To regard African public officials also as professionals involved with shaping their future work together with peers from the region and around the world, brings another dimension to our view of development in Africa.

2
The Dynamics of Public Sector Reform – Two Research Traditions

As we have seen in the previous chapter there are various explanations in the literature for why administrative reforms have failed in Africa, as well as several answers, debated among scholars, for the future paths of the continents' development; in this chapter these explanations and suggested solutions will be explored in greater detail. The explanations mainly concern how the political and administrative cultures are argued to be different in Africa than in the West, or that too little attention has been paid to the low levels of capacity in Africa, which has led to failed reforms. The debated paths for development in Africa mainly subsist within two overall perspectives – the critical development perspective, which criticizes the concepts of 'development' and 'modernization,' since these concepts make development in Africa imply becoming blueprints of the West; and the more pragmatic development perspective by which development as understood and existing in the West is not regarded as problematic to attempt in Africa. However, also within this perspective there is general awareness that models which are used in the West need to be adjusted to suit prevailing local circumstances. Such circumstances are, in general, argued to be capacity levels, but also socioeconomic and cultural contexts are highlighted as important to be adapted to when building institutions.

The problem with the above-debated paths for development is that little attention has been paid to how reforms are experienced and handled by the public officials who actually are to implement them in their organizations. Do they desire alternative solutions more appropriate to their local circumstances and culture, or do they find capacity constraints to be the main problem with reforms of foreign origin? Apart from a few exceptions, how the public sector in African countries today largely consists of professionals, which may influence their attitudes towards

reforms, as well as their actions, has largely been neglected in the development literature. Likewise, there is little discussion about other voluntary mechanisms – such as imitation, standards and standard-making organizations – which may impact African public-sector organizations. Consequently, we turn to the literature on organizations to understand such mechanisms, and this chapter will review this body of literature and discuss how these underlying mechanisms influence the behavior of organizations and professionals. The shortcoming of this literature is that it is based on empirical studies mainly conducted in the West, and it has been criticized for being West-centric, for claiming universality for the theories without taking other cultures and contexts into consideration. There is thus little knowledge as to what extent these theories are valid in an African context.

The chapter starts with an overview of Western administrative reforms in African countries in modern history. Naturally, this review focuses on the major themes of reforms which have taken place on the continent and does not claim to be all-embracing to all public-sector reforms occurring in Africa during that period of time. Next, the arguments behind the suggestions made for managing development in Africa are examined together with the explanations of failed reforms. The second part of the chapter consists of a literature review of the organizational theory, in which the nature of organizations, professions, standards and standard-making organizations is discussed. The chapter ends with a comparison of the two different theoretical approaches and a discussion of their similarities and differences.

Modern history of administrative reforms in Africa

Obviously, the history of African countries does not start with colonialism, which is important to bear in mind. Still, since the focus in this book is how administrative reforms which originated in the West are experienced and handled by public officials in African countries today, it becomes natural to use the first introduction of Western administrative reforms as a starting point for the historic review of public-sector reforms in Africa.

Since the colonial period, there have been various efforts to introduce structures and models with Western origins into African societies. During colonialism, the European colonizing powers introduced their governmental structures in their African colonies. European public administration had its roots in the formation of state structures during the nineteenth century, and the character of this administration is often

referred to as a 'Weberian bureaucracy,' due to its base in the professionalism of public officials and legalism in terms of how public affairs are supposed to be handled. The difference between the structures established in Europe and those transferred to the colonies was the racist ideology behind, and implementation of, the structures (Young 1994). Africans had to comply with European laws and administrative regulations, although they had no rights, as European citizens had. Within this direct rule, whereby European structures were established in the colonies, very few of the traditional African institutions were recognized (Mamdani 1996). In addition to direct rule, the colonial powers also exercised their control indirectly, through the use of existing traditional structures and through controlling the local chiefs. The two ways of ruling were often used in parallel, whereby indirect rule was common in rural areas and direct rule was practiced in the larger towns and capitals (Mamdani 1996).

A breaking point for the colonial administrations was the Second World War, in which Africans participated on the side of their colonial powers. After the war, there was no possibility of returning to the conditions before the war, since Africans had made significant contributions to the conflict, and their expectations had changed. Nationalist movements started to grow, and they demanded expanded rights as well as independence. Accordingly, the colonial powers began to increase the rights for Africans in their colonies. For instance, the British established ways of enabling educated Africans to work in the central and local administrations as well as extending their possibilities to education (Young 1994 pp. 182–6). Although there was a change of attitude among the colonizing powers after the war, naturally the gradual expansion of rights was not only due to the generosity of colonial powers, but also a result of struggle and resistance from the African people.

Although throughout the colonial period a significant number of aid projects had been carried out by voluntary organizations, mainly churches, and by governments, the period after the Second World War is generally regarded as the starting point for larger amounts of aid to the developing countries (Riddell 2007 pp. 24–9). Taking inspiration from the Marshall Plan, and how well it worked in Europe, the aim was to create the same success in the developing world.[1] The main focus of the Marshall Plan in Europe was infrastructure, which also became a large part of the development programs in African countries. In addition to infrastructure programs, technical-assistance programs to strengthen the capacity of institutions in the developing countries also characterized the first period of aid (Ibid.). At that time, the predominant idea was

that administrative state structures in African countries could be developed mainly by transferring and replicating models from industrialized, that is Western, countries. No account was taken of possible specific characteristics in the African context; instead, what had been proven to be successful in Western countries was assumed to have the same effect in these countries (Hyden 2006; Turner and Hulme 1997).[2]

After several African countries became independent, during a short period in the 1970s there was an attempt to reform governmental administrations into development administrations. The character of the colonial administration had been stiff and bureaucratic, and in the 1970s this kind of organizational structure was considered to have difficulties in handling the new challenges of development after independence. The new development administration was supposed to be more flexible and more like an entrepreneur in the role of developing society (Hyden 1983 p. 76). The new approach did not last very long. Nor was it possible to return to the old bureaucratic structures, even if there were African public officials who argued for the advantages of a more 'Weberian' bureaucratic structure. Since these structures were considered to represent the old colonial system, such voices were ignored in general. Hyden (1983) argues that this period created room for new patrimonial structures to be established, structures in which public officials did not separate private from public and the reliance was on informal relationships instead of formal institutions (pp. 75–9; 2006 pp. 65–6; see also Young 1994 pp. 290–2). Others argue that this parallel system, in which informal rules override formal structures, was already established at the beginning of the colonial period. Since the public administration represented a Western colonial system, the loyalty of African public officials was directed instead towards informal networks, in terms of family ties or tribe affiliation. This created two structures existing in parallel (Ekeh 1975), a situation which continued to exist even after independence – even though new informal rules and networks based on new loyalties were then created (Bratton and Van de Walle 1997).

Structural adjustment programs

Due to the deep economic crisis in many African countries during the late 1970s and 1980s, the international community encouraged the introduction of economic reforms, in terms of structural adjustment programs, in several African countries. These economic reforms were defined and created by the International Monetary Fund (IMF) and the World Bank and, in brief, implied demands for a diminished state and public administration, as well as for more limited state regulation of markets

(Van de Walle 2001). Similar reforms had been implemented, with the results expected, in Latin America and Asia and, thus, it was thought the programs would have the same effect in Africa (Hyden 2006).

The adjustment programs did not turn out well in the African countries. Their effects were viewed by critics as increasing poverty and making living conditions for many Africans harsher (Abrahamsen 2000). However, the IMF and the World Bank defended their programs, claiming that failure and negative effects were not a fair description of the programs, since the adjustment programs were never fully implemented in many of the countries (Van de Walle 2001). The critics claim that the structural adjustment programs were not appropriate solutions for economic problems in Africa. For example, it was argued that they made the markets more inflexible due to the decreased ability of the state to use economic instruments. Furthermore, it was argued that it was not an over-dimensioned public administration in Africa that was the problem, but rather its lack of efficiency (Van de Walle 2001). Thus, despite the success of the programs in other regions, the criticism emphasized that these programs failed, to a large extent, to take into account the specific features of African societies (Olowu 2003; Hyden 2006; Van de Walle 2001). In the words of Hyden (2006):

> Structural adjustment packages were often quite rigid and even though they may have worked in Latin America or Asian economies, the structural conditions in Africa are sufficiently different that it is necessary to consider the problem of design of these policies.
>
> (Hyden 2006 p. 131)

Hence, as illustrated by the quotation from Hyden, the failure to take the specific African context into consideration contributed to the failure of the reforms, regardless of the degree of implementation.

Good governance

Poor governance became the international community's explanation for the failure, or lack of implementation, of the structural adjustment programs (Van de Walle 2001). For actors like the World Bank, poor governance soon also became an explanation for the overall weak development of the African countries: 'Even more fundamental in many countries is the deteriorating quality of government, pervasive rent seeking, weak juridical systems, and arbitrary decision-making' (World Bank 1989 p. 3). The solution became to increase capacity and improve

quality in the public administrations. Although the importance of government was brought up by the World Bank report in 1989, it was not until the late 1990s that the international community started to focus more closely on the importance of good governance. Evans and Rauch (1999) state that the bank's World Development Report in 1997 constituted a change in the view of development. Now, the importance of the state and the administration was much more in focus in the development discourse. The World Bank (1997) expresses its view as follows:

> Over time, even the smallest increases in the capability of the state have been shown to make a vast difference to the quality of people's lives, not least because reforms tend to produce their own virtuous circles. Small improvements in the state's effectiveness lead to higher standards of living, in turn paving the way for more reforms and future development.
>
> (World Bank 1997 p. 15)

The way good government is described and measured in terms of improvements in the public sector resembles many of the bureaucratic systems established in Western countries. Good government is characterized by meritocratic recruitment (Evans and Rauch 1999) and professionalism (World Bank 1997) as well as efficiency and effectiveness (Grindle 1998). Though it may be questioned whether these features always characterize the reality of Western public administrations, it is usually how the Western 'Weberian' bureaucracy is described.

One way of realizing good government in developing countries has been through various capacity-building programs in the public sector. In donor countries, several public authorities have development-cooperation programs with their counterparts in African countries. The idea is not just to increase the capacity through technical solutions and an increase of resources. Rather, the focus is on the transfer of knowledge and practices between the authorities. One could argue that these administrative reforms and capacity-building programs, which seek to create good government, are similar to the efforts made throughout history to introduce Western structures (cf. Abrahamsen 2000). However, there is now a change in the discourse, and the idea is emerging that structures and practices need to be adjusted to suit the prevailing local circumstances. Reports from the World Bank claim that, if good governance is to be realized, it has to be built on local traditions and be adjusted to the prevailing circumstances in the country (World Bank 1989; 2005). This approach is also mirrored

in the donor community through their increased focus on partnership and ownership. In the 2005 Paris Declaration, the donor community agreed upon terms for increased aid effectiveness. In the declaration, ownership and alignment were recognized as principle concepts upon which development aid should be built (OECD 2005). According to the declaration, ownership should be understood as leadership, and it is emphasized that leadership of development programs should be taken by the partner countries. The programs should be incorporated into their national plans, and the partner countries should coordinate them between different donors. Furthermore, all projects should be aligned to the national institutions and practices – that is development programs should be based on the countries' own views of development and follow those directions (OECD 2005; see also Sida 2005).

Despite the attention to ownership, alignment and adjustments to local circumstances, critics claim that the international community is still only interested in introducing its own ideas of what constitutes good government. Abrahamsen (2000) expresses it as follows:

> On the face of it, these suggestions are very seductive and almost commonsensical. The expressed desire to build on a society's own values rather than imported ones, would today be endorsed by both the political left and right. (p. 49)

In Abrahamsen's (2000) critique, she claims that this approach is problematic since it decouples the new agenda from earlier efforts to introduce foreign structures in African societies. She argues that the international community believes it now has discovered 'the real solution to Africa's problems' and, despite previous mistakes, it continues to claim the 'moral right' of developing African societies. Furthermore, Abrahamsen (2000) argues that the good government imperative is problematic since its model, Weberian bureaucracy, is 'alien to Africa' and that any attempt to implement such models 'delegitimizes state-led development' (p. 49).

Other scholars, following the more pragmatic perspective, argue instead that reforms to improve the public institutions are necessary for development in African societies. However, despite their positive view of these reforms, they also focus on the necessity of taking the context into consideration and adjusting the reforms to the local circumstances (for example, Diamond 2004; Grindle 1998; Olowu 2003). For instance, Diamond (2004) stresses that for reforms to succeed there is a need for 'home-grown' initiatives (p. 279). Moreover, he argues that coercive

pressure on developing countries to adopt certain policies and practices will not be sustainable. Instead, he emphasizes that to create long-term sustainable reforms it is important for the country itself to create 'a package of reforms that is unique to and owned by the country' (Ibid.).

In sum, when public administration reforms in African countries are discussed, many scholars contributing to the development literature draw the same conclusions: that it is not possible or desirable for organizations in developing countries to converge on the same practices that are used in Western countries. This conclusion is most strongly represented in the views found within the critical development perspective; however, also within the pragmatic perspective a general shift has occurred, in which adaptation to local cultures and local circumstances to make reforms sustainable now is clearly emphasized. The arguments behind these conclusions are of different characters and to a great extent linked to the explanations for the failure of public-sector reforms. Similar to the two overall perspectives, these arguments are not always used cohesively in the literature; rather, they are often mixed and combined within the same discussion. Yet, to clarify the individual arguments, they are here separated into different categories.

Avoiding imperialism: Each society should develop on its own terms

A first argument for why Western structures should not be used in Africa rests on the idea that each society should determine its own development. This argumentation is found within the critical development perspective and is primarily moral. As discussed in the previous chapter, this argument constitutes a general critique of the concepts of development and modernization. The claim to moral superiority by Western countries has a long history, on the African continent in particular. Ekeh (1975) asks: 'What were the ideologies invoked by the colonizers to legitimate their rule of Africa?' (p. 97) and focuses his explanation on how missionaries claimed their moral superiority over Africans. The missionaries claimed to be saving Africans from their ancestor worship, as well as from the rest of their past and their culture. Africans were supposed to forget about their past and instead, in the words of Ekeh (1975), openly 'embrace the present in the new symbolisms of Christianity and Western Culture.' In a similar vein, Bessis (2003) argues that European conquests in Africa have many times been morally justified by regarding colonization as a project to free the people from despotic traditional chiefs and the risk of slavery. As a result, few people in the Western world reacted to colonization and the many horrific crimes against humanity committed during

this period; rather, it remained legitimate. The legitimacy of Western rule over the colonies was not properly questioned until the Second World War, and if critique existed it was not concerned with whether or not it was morally right to rule over these people in this manner, but the critique focused rather, as Bessis claims, on how colonization was meaningless, expensive or damaged free trade in the world (p. 35).

Within this argument, modernization is regarded as part of the West's continuous worldwide cultural hegemony, wherein being modern involves becoming more like Western countries (Abrahamsen 2000; Ake 1996; Bessis 2003; Hettne 2009). As a consequence, modernization in terms of what Western countries define as good government, or other reforms, are viewed as ways of imposing Western lifestyles on other societies. Ake (1996) describes this argument illustratively:

> Without exception, modernization theory used an evolutionary schema that regarded the ideal characteristics of the West as the end of social evolution…When modernization theory came in conflict with the divergent social structures in the third world, the modernization theorists talked simply of making the structures of the backward country identical to Western ones. When the theorists encountered cultural resistance, they proclaimed the need for the modernization of attitudes.
>
> (Ake 1996 p. 10)

Here, it is claimed that there is no fundamental difference in attitudes towards African societies during colonialism and how good government and modernization of these countries are discussed within the international community today. This critique has theoretical influences from postcolonial theory as well as from dependency theory. As discussed in the first chapter, the moral aspects of the relationship between the West and the rest of the world are well developed within postcolonial theory. For postcolonial scholars, the worldwide dominance of the West, which was established during the colonial period, is still highly relevant within economic structures, politics and culture in our contemporary world (Young 2001). The influential postcolonial scholar Edward Said argued that this dominance is founded on the way Western societies control the production of knowledge and thereby have succeeded in claiming their superiority over other people, making the rest of the world's cultures, traditions and structures constitute 'the other' (Said 1978). The creation of 'the other' and the West's own claimed superiority within postcolonialism is argued to have justified the West's worldwide cultural, political

and economic hegemony and its various interventions in other countries, such as the colonial projects and more recent welfare or modernization interventions (Young 2001).

Dependency theory emerged as a reaction to mainstream development and modernization theories, particularly in the United States during the 1950s and 1960s. These mainstream modernization theories, advocated at the time by influential scholars such as Parsons – who in turn built on Weber's thoughts on modernity – saw development as a linear process from traditional societies to modern, whereby societies progress according to similar patterns (Leys 1996). Within this theory, less attention is paid to traditions and cultural features, which are instead regarded as possible holdbacks to becoming modern, or are regarded as being features at the margin of the society. Peoples, cultures and traditions other than Western are generally considered to be developed at a lower stage, and no alternative paths to development than those taken by the West are really considered (Bessis 2003). Dependency theory evolved among scholars in Latin America as a response to the view of development as a linear process by which the conditions in the Western countries serve as role models. Instead, they regarded development and underdevelopment as a dependent structural relationship wherein the developed parts of the world are dependent on the underdeveloped for their continued progress (Frank 1969). The modern countries profit from resources, labor and unfair trade agreements in the underdeveloped countries on which they build their own development. In addition, processes of modernization in developing countries commonly mean industrialization which, it is argued, for the most part benefits large Western corporations and not the people in these countries (Brett 2009). Among these scholars, underdevelopment is not seen as a level or a stage, but rather as a structural relationship between countries and regions of the world. Any involvement from the West in the Third World is regarded mainly as a strategy to protect the West's interests (Bessis 2003). The answer provided within this theory is for developing countries and regions to 'de-link' from the world market and Western countries: only then they will have the possibility to develop on their own terms (Amin 1997). De-linking implies a 'submission of external relations to the logic of internal development, the opposite of structural adjustment of the peripheries to the demands of the polarizing worldwide expansion of capital' (Amin 1997 p. 166). For Sub-Saharan Africa this would require seeking their pre-colonial traditions and social structures instead of engaging in the international arena (Amin 1997). This perspective on development strongly influenced the discussions of

development in Africa in the late 1960s and 1970s and meant a general understanding of the problematic situation in Africa as a consequence of unequal external relationships (Leys 1996 p. 112).

These theoretical ideas have influenced discussions on development in Africa in general, but also have influenced discussions regarding specific administrative reforms and the arrangement of development aid. Critics claim that the underlying rationalities of aid have not really changed from the colonial idea of modernizing 'uncivil' societies. Development aid was built on the mainstream ideas of modernization and development existing in the 1960s, which predicted African countries progressing in a manner similar to the West (Bessis 2003). Despite the ideas of ownership, partnership and adjustments to local circumstances, which are central in these discussions today, critics claim that today's ideas of development aid are the same as they were during colonialism – ideas founded on the theory that is there is only one type of progress: African societies should be more like Western ones (Abrahamsen 2000; Hasselskog 2009).

Likewise, structural adjustment programs have been criticized on moral terms. Abrahamsen (2000) argues that even if we do not know how the economic conditions would have turned out without these economic reforms, the programs were problematic since international actors interfered in national domestic politics. The use of these programs thus undermined the legitimacy of national politicians. In a similar vein, Hyden (2006) claims that one problem with the structural adjustments programs was their foreignness, per se: 'Although these reforms could be convincingly defended on economic grounds, they were politically painful, especially on a continent where the perception of national sovereignty was so highly valued because of its colonial experience' (p. 129). As illustrated by Hyden, besides being an argument for how African countries ought to consider their future development, the moral argument could be understood as a part of the explanation for the major failure of reforms. Due to the foreignness of Western-originated ideas and models, public officials in African countries have not considered them to be legitimate in the officials' domestic contexts. Consequently, the officials simply have not adopted them.

It has been proven not to work...

Irrespective of whether the introduction of Western structures in developing countries is regarded as morally justified or not, scholars argue that external reforms that have been introduced have been proven not to function in African societies (see, for instance, Brinkerhoff and Morgan 2010; Grindle 1998). A significant example of such failed

external administrative reform is the so-called 'law and development movement.' This was an effort in the 1960s by large donor agencies in the United States to reform the formal juridical institutions in developing countries – an effort which, after a few years, was recognized to have failed. Among various explanations, scholars argue that the most important aspect for understanding the failure of these programs was the unrealistic underlying belief that legal frameworks, as had been developed in the United States, could be transferred and work in these very different African contexts (Messick 1999).

The programs within the law and development movement are not the only failed administrative reforms in African countries. In an evaluation of capacity-building projects in the public sector, financed by the World Bank between 1994 and 2004, the outcome and institutional development impacts of these projects were significantly lower in African countries than in other regions of the world (World Bank 2005). The World Bank report states that this failure to succeed with capacity-building projects in Africa is due to the failure to design projects to be compatible with the conditions in the countries (Ibid.). The same line of thought is articulated by Grindle (1998) when she argues that many failed reforms in the public sector in African countries could be explained as a consequence of not giving the local conditions enough consideration. She summarizes the lessons of experience as follows: '[A]nalyses and prescriptions for reform must be attuned to the unique character of economic, political and social conditions' (p. 10).

The failure of public-sector reforms, regardless of whether it is right or wrong to transfer foreign structures to African countries, indicates that these foreign models and the local circumstances in Africa are not compatible. Accordingly, the reforms have to be adjusted so they will better fit the local contexts, or reforms have to be built on the domestic traditional institutions already existing in the country (Dia 1996). Primarily, two kinds of reasons for why Western administrational structures are not compatible with African contexts are provided in the literature: one line of argument focuses on resources and capacity, and the other on political and administrative culture. The main focus here is on the latter argument, since these normative statements about the features of African public administrations demonstrates them as being so fundamentally different from their Western counterparts that reforms need to be significantly different in order to be sustainable in the African context. If this argument is proved to be accurate, it will have substantial implications for how to understand and manage future development in these countries. Although it is significant to recognize

how public institutions in African countries are different to the Western public sector due to lack of resources and lack of capacity, it nevertheless provides fewer implications for theory and practice. Then, development in Africa can be understood as consisting of building infrastructural, educational and technical capacity with fewer considerations given to possible differences in political and administrative cultures and norms. This study was also designed to limit explanations of how audit institutions act to be primarily related to resources.

…due to lack of capacity

When discussing the general socioeconomic context in Africa, specific arguments relating to the lack of capacity are common explanations for failed reforms. Due to the discriminatory colonial structures, there were a limited number of highly educated African citizens at the time of independence. Ake (1996) argues that the lack of such human resources contributed to the Western-driven development agenda in African countries. At independence, there were simply not enough domestic resources in terms of universities, human resources, or Africans with higher education for them to develop their own agendas. This made the African countries after independence dependent on the old colonial powers for these types of resources (p. 19).

Although levels of education have increased, low salaries in the public sector by comparison with private companies, as well as attractive positions abroad, have resulted in a continuous lack of human capacity in the African public sector. Well-educated and qualified public officials leave their positions in the public sector for better jobs elsewhere, which is a well-recognized problem in several African countries (Hilderbrand and Grindle 1998; Klitgaard 1989; Olowu 1999). In trying to paint a slightly more positive picture of development in African countries, Gyimah-Boadi (2004) claims that there has been an improvement in the quality of governance. However, he adds that one reason that improvements have not been greater is due to a lack of capacity: 'It is also true that Africa's new legislature remain deficient in physical infrastructure and basic equipment, as well as technocratic and analytical capabilities' (p. 10). Foreign organizational models often imply a surrounding context, including certain levels of infrastructure, technologies or maintenance of the investments made. Such complementary capacities have frequently turned out to be lacking or too expensive to maintain in developing countries. Therefore, these kinds of changes have been difficult to sustain in these societies. Thus, when using models from industrialized countries they have to be adapted to weaker administrations, where

the number of qualified officials as well as the technological capacity is much lower (Turner and Hulme 1997). The research conducted on audit institutions in Africa mainly takes these aspects into account. It is argued that features like inadequate numbers of qualified personnel together with a high staff turnover hampers the possibilities for the audit institutions to live up to the ideal programmatic goals which are stated in the international standards of auditing (Isaksson and Bigsten 2012). When the World Bank discusses how to consider the context in capacity-building projects, they mainly refer to these kinds of features. Although they state that underlying cultural norms impact the implementation of reforms, when examining the failure in African countries they argue that insufficient training and wrongly designed training programs as well as gaps in the levels of education and levels of technologies are the main reasons for the failure of the reforms (World Bank 2005).

Still, lack of resources may be used as an official reason for failed implementations. Mavima and Chackarian (2002) argue that this was the case in their study of civil service reform introduced by the Zimbabwean government in 1991. The official explanation, presented by senior civil servants, for why the reform had failed focused on issues such as the lack of finances and lack of personnel resources. However, when they interviewed more junior officials, the authors arrived at a different picture of the implementation's failure: that is the reform failed due to centralized power structures and corrupt networks.

...or due to specific features in the African political and administrative cultures

The last argument for why Western administrative structures are to be regarded as incompatible with African contexts relates to what scholars claim are specific features of African societies and their politics and administration. In this part of the development literature, it is argued that African societies are different from Western societies to such an extent that bureaucratic structures created to suit Western countries will not work in an African context. Obviously, the aim here is not to give a full description of African societies, but rather to discuss what in the literature is referred to as specific features which have major consequences for politics and administration in contemporary Africa. Discussing societies' 'typical features' may be problematic as it could become dogmatic and prejudiced, there is of course a width of variety. Likewise, those features are not to be regarded as static, as Bayart (2009) nicely puts it: 'This is not to say that this form of "governmentality" belongs to a traditional culture whose contours cannot possibly be avoided, nor that it avoids the critique

of a growing number of African citizens' (p. 268).[3] These characteristics, however, constitute a major part of the explanations in the literature for why it is not possible to use and implement Western administrative structures in African countries. Extensive literature in the area describes features such as patronage, neo-patrimonialism, clientelism, their causes and their consequences for African societies. The aim here is not to dig deeply into each of them, but rather to illustrate the core features.

Scholars argue that African politics and administration are based on informal rules and particularistic networks, which are more important than formal rules and regulations (for example, Ake 1996; Bratton and Van de Walle 1997; Hyden 2006; Van de Walle 2001). Hyden (2006) expresses it the following way:

> [Characteristic of African politics is] the tendency to rely on informal rather than formal institutions. In societies where face to face relations and primary forms of reciprocity prevail, there is no need for external rules and impersonal authorities to enforce social action ... The abstract nature of the system underlying the ideal of a rational–legal type of bureaucracy is ignored in favor of the local-specific pressures and interests associated with individual communities.
>
> (Hyden 2006 p. 56)

As the quotation by Hyden illustrates, at the expense of formal institutions, informal particularistic networks are said to have a large influence on the way African bureaucracies operate, including how decisions are made, contracting of projects and recruitment and career possibilities in the public sector, to mention a few common examples. These informal networks are commonly organized in so-called patrimonial structures. The term *patrimonialism* derives from Weber's description and analyzes of what he categorized as authoritarian rule in more traditional societies, where rule was highly personalized and organized around one ruler and his kin, and where there was no separation between the public and the private (Weber [1922]; 1978 pp. 1010–31). In contemporary Africa, it is argued, patrimonial structures have taken a new shape, by which African countries and their public institutions have modern façades – that is Weberian legal–rational administrations based on impersonal rule and regulations – but in reality, they still operate under an internal patrimonial logic. This specific nature of the state has led many scholars to describe the African state and administration as neo-patrimonial (for example, Bratton and Van de Walle 1997; Diamond 2010; Van de Walle 2004).

Patrimonial structures in Africa are regarded as organized by ethnicity, kinship or lineage, primarily around a 'big man.' Bayart (1999) argues that although it first may appear as such, ethnicity is rarely the social fabric in these networks; instead ,he claims, these 'shadow structures' of state are organized in kinship groups that are not based on particular ethnicities, but rather on notions of trust (pp. 39–40). Le Vine (1980) describes kinship in African patrimonial systems in a similar way:

> If patriarchy is the commonwealth of biological kinship, patrimonialism grants fictive kinship to those whose ties with the head of the household may be based on other than biological or family liaisons – for example, contract, alliance, coercion, or titular service.
>
> (Le Vine 1980 p. 658)

Patrimonial systems are highly unequal, and the rules are highly personalized around, what Le Vine above describes as 'the head of the household,' more commonly known as the 'big man.' In these societies, people who are not included within these networks may not expect any rights or privileges, while those included in the networks are highly dependent on the benevolence of the 'big man' (Bratton and Van de Walle 1997 p. 62). Bayart (2009) suggests that these networks ought to be understood as political and economic power relations that are products of, as well as producers of, inequality: 'However, the strategies of heads of networks resemble the capture, accumulation and partial redistribution of wealth' (p. 228). The struggle for power and wealth between various kinship groups and 'big men' has given rise to expressions describing African politics as the 'Politics of the Belly' (Bayart 2009) or, 'It is our turn to eat' (Wrong 2009), illustrating the principle of how access to power entitles and obliges giving privileges to make the kinship richer.

So-called 'big men' exist in various positions within the African political system, and the relationship to those included in their personal network is often described as a patron–client relationship, whereby patrons give favors to their clients in return for unconditional loyalty, such as political mobilization and support. Within public administration, patronage favors might comprise public-sector employment, contracts, licenses or distribution of other public resources (Bratton and Van de Walle 1997; Diamond 2010; Jackson and Rosberg 1984; Sandbrook 1986). Patronage networks in general are interlinked, wherein the patron in one relationship may become the client in another and so on, and this fills the African public sector with personal loyalties and informal relationships distributing favors (Sandbrook 1986 p. 324). Frequently, the high

tendency to have strong presidents in African countries is regarded as representing this centralized personal rule of 'big men,' where the president becomes the 'biggest big man' (Diamond 2010 p. 54) and the kin of the presidency distribute state resources to their clients in return for political support.

The dominance of a presidency and of single strong parties in many African countries has allowed political elites to perpetuate their influential control of the system, leading to a continuous strengthening of these patronage networks (Lewis 2010). Although several scholars claim that these are typical features of African politics which have led to economic stagnation, lack of development and redistribution of public goods – turning them into private goods in many African countries (cf. Diamond 2010; Sandbrook 1986; Van de Walle 2004) – others argue that these are not specific African characteristics but features that exist and have existed in many political systems throughout history (for example, Goldsmith 2004). Instead, the reason the effects of these structures are so devastating for African countries should be understood as being due to their general underdevelopment and lack of individual opportunities outside these structures (Szeftel 1998). Regardless of the extent to which similar structures may exist in different parts of the world, these informal patrimonial networks constitute powerful structures in how the African state operates, where positions within public institutions are not held solely by individual officials but instead by kinship groups (Ake 1996). This has given rise to names for the African state, such as the 'shadow state' (Reno 1995) or the 'rhizome state' (Bayart 2009), implying that real politics and decisions are shaped through myriad informal networks, in the shadow of the formal institutions.

It is argued by some scholars that the features of informality and reciprocal networks described above have long historic roots in African societies and are part of the African political and societal culture (Ekeh 1975; Le Vine 1980; Mbire-Barungi 2001). Le Vine (1980) argues, for instance, that the more traditional patrimonial structures existing in traditional African societies have been merely adapted to the more modern structures of society, in which traditional chiefs have been rendered modern politicians. Yet, a significant difference between traditional patrimonial systems and the modern neo-patrimonial versions is that traditional African patrimonial systems were less personalized in terms of the exercise of power, and within the traditional systems there were built-in limitations and constraints for the rulers (Le Vine 1980). In a similar vein, Ekeh (1975) discusses the double nature of African public institutions as one *primordial public* and one *civic public*. The primordial

public is founded on networks existing before the colonial period, and to which public officials demonstrate their true loyalty. The civic public, on the other hand, consists of the contemporary state and its resources, to which there is little loyalty among public officials. The civic public is regarded rather as a source to exploit: 'The unwritten law of the dialectics is that it is legitimate to rob the civic public in order to strengthen the primordial public' (Ekeh 1975 p. 108). Ekeh (1975) emphasizes that the commitments toward the primordial public are not merely economic, and that they contain deeper moral obligations; members of the primordial public are expected to give generously to the group without necessarily receiving any material benefits in return. As a result of this situation, public officials in African bureaucracies are described as being caught between two different logics, with the organization's formal structures having Western, Weberian features, while operations are expected to follow African norms in terms of informality and loyalty towards particular networks (De Sardan 1999). Thus, although many scholars argue that the powerful structures of informality are problematic, others claim that informal reciprocal networks should not be regarded as a problem African countries can or should overcome instead, their importance is much greater, and they can be regarded as being typically African (Mbire-Barungi 2001; Peterson 1998).

Another understanding (rather than being deeply rooted in African societies) is to explain the importance of informality and personal rule, in terms of the historic legacies of colonialism and the European influence in Africa. Mamdani (1996) illustrates how, when Europeans arrived on the African continent, they ignored complex traditional systems by which chiefs and kings governed and which contained sophisticated procedures for restricting the power of the rulers. Instead, the colonial powers selected ordinary members of the societies to become administrative chiefs, superior to the traditional, hereditary rulers. These new administrative chiefs held extensive powers over their societies:

> Every moment of power – legislative, executive, juridical, and administrative – is combined in this one official. Here there is no question of any internal check and balance on the exercise of authority, let alone a check that is popular and democratic.
>
> (Mamdani 1996 p. 54)

This created tensions within colonial societies, between the administrative authority and the rest of the kinship groups, and as Mamdani (1996) argues, such all-encompassing authority merged into to one

public position inevitably leads to abuse. For instance, administrative chiefs often drastically increased taxes for their personal enrichment, and people unable to pay their taxes were exploited, forced to work on the chiefs' personal farms, or their land was simply confiscated (Mamdani 1996, pp. 56–7). Administrative chiefs gained the positions of what eventually became to be the so-called 'big men,' and their patronage networks grew into today's political systems (Fukuyama 2010 p. 69). Migdal (1988) further adds to these explanations of strong societal networks in weak African states by stressing that the changed economic and infrastructural conditions brought by the Europeans profoundly changed structures in African societies. New possibilities were created for new groups to become influential traders with the Europeans, and their strong positions and networks created a situation in which there was fragmented social control. As Migdal (1988) argues, as long as these 'big men' provide sustainable survival strategies for those included in their networks, there is little reason for people in these states to change their strategies. Thus, the states' capabilities to replace such structures with state institutions will continue to remain limited (p. 210).

This is, naturally, a simplified picture of the relationship between the colonial powers and African societies; the variation was large in the influence the colonial powers exerted on African societies. Herbst (2000) argues, for instance, that in many colonies the colonial administrations were not to any great extent in touch with the African societies. The vastness of the geographical areas and difficulties in physically travelling into many of the areas and thereby controlling the land, left many territorial areas and the societies established in those areas inaccessible to colonial control and influence. Herbst (2000), however, emphasizes that underlining the colonial powers' limitations does not deny the brutal violence by which they ruled, a brutality that may be understood as a consequence of their lack of control (pp. 90–2). A fundamental consequence of colonialism in Africa was the establishment of states with geographical boundaries. Traditional societies in Africa were not divided into given geographical areas; rather, people and tribes gave their loyalty to certain rulers, and the land was owned in common (Mamdani 1996; Herbst 2000; Hyden 2006). This may be regarded as a natural consequence of the geographical situation in Africa, where there were vast areas of land with limited populations. This situation was in great contrast to Europe, where limited land availability due to higher population densities created a situation where geographical boundaries and land property rights became central features of the societies (Herbst 2000). At the Berlin conference, in 1885, when the colonial powers decided on how

the African continent would be divided amongst them, the Europeans created geographical boundaries for African states which were extremely artificial to the traditional African societies (Young 1994).

It is argued that artificial geographical boundaries, and the violent and racist means by which the African states were created by external actors, are roots to the explanation why the state in so many African countries is considered to be very weak and malfunctioning (Englebert 2009; Mamdani 1996; Herbst 2000; Young 1994). For instance, Englebert (2009) suggests that the main reason for state failures in Africa is due to their lack of domestic legitimacy, which in turn derives from the externally imposed nature of the state. He claims that African state sovereignty does not derive from domestic acknowledgment or from a social contract between the citizens and the state. Instead, the legitimacy of African states is only based on international recognition and, consequently, their citizens offer little support and loyalty towards them (Ibid.).

The features of contemporary African politics and administration, as well as their historic legacy, leads many scholars to draw the same conclusion as Bayart (2009), who claims that African societies have a specific history that makes their institutions work differently than institutions in other societies, and that due to this specific historic legacy it would be wrong to believe that concepts and ideas would be understood in the same way in these societies as they are in another context (pp. 268–71). Since the Western models do not reflect the basic values of African societies, there will be little loyalty and legitimacy for them (Ayittey 2006; Carlsson 1998; Englebert 2009). In a similar vein, Leonard (1987)[4] claims that due to the social realities in African societies it would be naïve to believe that Western administrative practices could be transferred to this context: 'A great deal of thought and experiment is needed to help us find administrative reforms that flow with rather than against the logic of African social reality' (Leonard 1987, p. 908; see also Dia 1996).

To conclude, in this first part of Chapter 2, the development literature has been reviewed, and the arguments used in the literature as reasons why it is to be regarded as problematic to introduce and implement Western, or international, structures in African countries have been outlined and discussed. So far it has been illustrated how explanations for failed reforms can be divided into two main categories: one centers on capacity levels and wrongly designed development-cooperation programs, and the other centers more on the specific characteristics of African public administration, where norms and perceptions of

legitimacy are argued to be significantly different from those of the West. The latter explanation is also interlinked to the moral argument as it focuses on how foreign structures are problematic in this context due to their lack of legitimacy.

Using the different explanations as points of departure also leads to different conclusions as to how future development in Africa ought to be regarded and handled. Using the moral argument, and focusing on the differences in the norms and culture, will lead to answers found within the critical perspective, where alternative, non-Western paths are emphasized. While concentrating more on capacity – in terms of educational levels, availability of adequate personnel, resources, infrastructure and technology – will lead to focusing on strengthening these areas, where using Western models as role models are not regarded as problematic. Although the arguments are separated here and the explanations and answers debated are divided into separate groups, in the literature they are often applied in combination.

Yet, contemporary public officials in Africa can also be regarded as professionals with a professional identity, which may change their perceptions of legitimacy and how their organizations should develop. In addition, public-sector organizations in Africa can also be regarded as primarily organizations. As we will see in the following sections, according to these theories the dynamics of professions and organizations are significantly different than how public officials and public administrations in Africa are described to operate in much of the development literature reviewed above.

The behavior of professions and organizations and why they commonly show similar features

As noted among a limited number of scholars discussing reforms in developing countries, professions and professional norms can be of significant influence (Leonard 2003; Hilderbrand and Grindle 1998). Since few discussions of the mechanisms behind the practices of professions and organizations exist in the development literature, we turn to another kind of literature to properly understand how these mechanisms operate. While the development literature has focused mainly on coercive mechanisms for understanding how administrative reforms have been introduced in African countries, the organizational research tradition presented here also includes other aspects, such as norms and imitation, as important explanations for why organizations operate in certain ways.[5]

Professions

Professions and professional associations are regarded as influential factors in understanding how organizations act (see, for example, Greenwood, Suddaby and Hinings 2002; Meyer et al. 1997; Scott 2001). In particular, two aspects of the professions are viewed as important for creating and spreading their shared professional norms. First, professionals often share the same educational background. The common ground found in having the same formal education socializes professionals in a common cultural cognitive framework. Second, professionals often participate in professional networks and associations, which create arenas for ideas and norms to spread and be reinforced. In all probability, the socialization taking place in such professional environments affects professionals in a way that will make them receptive to the ideas and views of their professional peers (DiMaggio and Powell 1983).

In research on non-binding regulation (such as soft law, soft regulation and standards), peer pressure is often highlighted as a significant mechanism to explain why these regulations are adopted by organizations (see, for example, Borrás and Jacobsson 2004; Collier 2008; Mörth 2008). For instance, Scott (2001) argues that the possibility to spread and maintain practices depends on the extent to which socializing processes have been successful. Simply put, the more similar are the members of a group, the more easily will they adopt the practices. Furthermore, Scott notes that professions in particular 'exercise their control via cultural–cognitive and normative processes' to a high degree (p. 129).

In their description of socialization processes, Berger and Luckmann (1967) stress the identification with significant others as a central factor when the identity of individuals is formed. Such identification is a dual process between the subjectively experienced identity and the identification of the individual made by others (Berger and Luckmann 1967). Research that is more recent also stresses the relationship between the work carried out and the subjective identity, as being something of importance when professional identities are constructed. The professional individual tends to change his or her self-experienced identity to fit better with the work performed whenever there is a conflict between the two (Pratt, Rockmann and Kaufmann 2006). To maintain one's identity, there is a need for continuous confirmation of one's role as being the one that is appropriate (Berger and Luckmann 1967). Reconfirmation of one's identity as a professional occurs not only during education, but also continuously by means of meetings and activities within their professional associations. Since professional associations create interaction among professionals, they are important in creating

and maintaining a collective identity. Greenwood, Suddaby and Hinings (2002) make the following comment as to how professional collective identities are created:

> Collective beliefs are seen as emerging from processes of repeated interactions between organizations. Organizations develop categorizations (or typifications) of their exchanges, which achieve the status of objectification and thus constitute social reality.
>
> (Greenwood, Suddaby and Hinings 2002 p. 59)

This collectively constructed social reality, through normative influences as well as 'regulatory processes,' is continuously sustained (Ibid.). Moreover, professions are to a large extent self-regulated, where professional associations often have self-remediating mechanisms. Through these mechanisms, individual professionals are monitored and it is ensured that the members comply with the norms and standards created within the profession (Greenwood, Suddaby and Hinings 2002).

How normative pressures affect organizations has been examined by several scholars (see, for example, Casile and Davis-Blake 2002; Gibbons 2004; Greenwood Suddaby and Hinings 2002; Pratt, Rockmann and Kaufmann 2006). In their study of accreditation standards, Casile and Davis-Blake (2002) investigated how organizations are linked to their normative environment. Their results illustrate that the closer the connection is to the association that issued the standards, the more likely it is for an organization to respond to the new norms by adopting the new standards. The impact on networks for professional norms is also demonstrated in Gibbons's (2004) study on teachers, in which networks – in terms of personal networks, based on friendship, as well as 'advise networks' (p. 241), based on people whose expertise is valued by others, play a significant role, both in sustaining and changing professional norms.

Which groups may then be regarded as a profession? Evidently, not all occupations are professions. Typically, professions comprise occupations such as doctors, teachers and police officers as well as auditors. The distinction for determining which occupations to include within the concept, however, is not clear. Professionalization can be an important strategy for a group to increase the status and legitimacy of their work. Nevertheless, even if all kinds of work-based groups would like to be regarded as professions, this is unlikely to be the case. Abbott (1988) gives a clarifying definition of professions. He argues that to be a profession three factors have to be in place: exclusiveness, the claim for abstract

knowledge and the application of abstract knowledge to practical cases. In other words: 'professions are exclusive occupational groups applying somewhat abstract knowledge to particular cases' (Abbott 1988 p. 8).

Exclusiveness in an area of knowledge is an important factor for professions. Normally, they claim the monopoly of knowledge and practice in one specific area. Within this area, the profession then constitutes the legitimate authority in defining problems as well as providing appropriate solutions. Abbott (1988) defines this connection between the work conducted and the monopolized area in which the professionals operate, as the jurisdiction. He describes three aspects of how professions claim their jurisdiction: '[C]laims to classify a problem, to reason about it, and to take action on it: in more formal terms, to diagnose, to interfere and to treat' (p. 40). The claim to jurisdiction on its own would allow any kind of specialized skill to be defined as a profession. The difference lies in the claim of abstract knowledge. The professions' classifications of problems and provision of solutions are not only practical, but they are also made on an abstract level. However, just abstract knowledge is not enough, the application of abstract knowledge to practical cases is equally important in becoming a profession.

Professions and their associations do not normally issue binding regulations for society. Naturally, professionals may have decision-making positions where, through formal authority, they issue binding regulations. Nevertheless, that kind of position is not included in the construction of the profession – that is, belonging to a profession does not per se imply this type of authority. Despite lack of formal authority to formulate binding regulations, professions and professional associations still possess a high degree of authority in our contemporary society (Drori and Meyer 2006). Though their authority derives from another source, in Meyer and colleagues' (1997) words: '[T]heir authority to assimilate and develop the rationalized and universalistic knowledge…makes action and actorhood possible' (p. 165). Hence, the authority of professions in society derives from their position of producing knowledge within their jurisdiction, which appeals to the rationales of science, and consequently is universal and applicable to all cases around the world.

Imitation

Interlinked to professional norms, but which still can be regarded as a separate mechanism observed to influence organizations' behavior is imitation. When organizations imitate the structures and practices of other organizations, DiMaggio and Powell (1983) describe it as a case of mimetic isomorphism. They argue that imitation among organizations

may occur intentionally, when organizational models are spread and introduced, for example by consulting firms, as well as unintentionally, when diffusion occurs more randomly (p. 151). Since the influential 1983 article, 'The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields,' by DiMaggio and Powell, a number of studies have been conducted on how organizations imitate one another (see, for instance, Deephouse 1996; Frumkin and Galaskiewicz 2004; Haveman 1993; Tolbert and Zucker 1983; Slack and Hinings 1994; Wedlin 2007). One reason for organizations imitating other organizations is their desire for legitimacy in their institutional environment. Already, Hannan and Freeman (1977) argued about the importance for organizations to align to homogenizing pressures; they claimed that such alignment creates a natural competition whereby unfit organizational structures and practices would eventually vanish. Likewise, Meyer and Rowan (1977) argue that legitimacy in their institutional environment is crucial for organizations because without such legitimacy it would be difficult for organizations to survive. Survival in this sense is not only about attaining resources, although this may be an important factor (cf. Sauder and Lancaster 2006); rather it is concerns the manner by which the surrounding environment accepts and validates certain organizational structures and practices as legitimate.

   The acceptance of certain practices by the environment makes organizations conform to these practices without necessarily facing any financial incentives or regulatory obligations. However, as pointed out by Kennedy and Fiss (2009), organizations' aims to become legitimate does not have to contradict their wishes to become more efficient. In their study, in addition to social motives, performance improvements proved to be important motives lying behind why certain practices were adopted by the organizations (Kennedy and Fiss 2009).

   Similar to how professional norms operate, imitation is to a large extent an identification process, where organizations imitate those with whom they identify. Or as Sevón (1996) illustratively expresses it: 'Imitation is a process which begins with identification and results in transformation' (p. 61). Through such an identification process, the organizations strengthen their own identities as part of a community of similar organizations, that is, their organizational field. They also identify themselves with organizations they would like to resemble (Sevón 1996; see also Sahlin and Wedlin 2008). Therefore, when imitation occurs among organizations, they do not imitate just any organization. They tend to imitate organizations that are perceived as being the most successful (DiMaggio and Powell 1983; Haveman 1993).

What is perceived as success in an organization may be related to how much profit that organization makes (Haveman 1993), but success may also be defined by actors such as the state (Deephouse 1996), consultancy agencies (Slack and Hinings 1994; Deephouse 1996) their own associations (Wedlin 2007) or the general public (Deephouse 1996). In their study, Slack and Hinings (1994) show how national sports organizations changed their organizational structures and became more similar to a traditional bureaucracy. The initiative to introduce more bureaucratic structures, including professionalization of the staff and an increased number of employees, was taken by the state. It was then spread by means of a number of consultants traveling around the organizations. The consultants hosted seminars and workshops attended by personnel from all the organizations, where representatives from organizations identified as the most successful were invited as speakers. The consultants also created guidelines that were based on the practices of the more successful organizations. These guidelines were universal and supposed to be applicable to all of the organizations in the country. Consequently, all national sports organizations eventually ended up becoming more alike. In addition, they all came to resemble what was recognized initially as the more successful organizations (Slack and Hinings 1994).

The perceptions of which organizations are to be regarded as the most successful are spread through various routes: through ranking lists (Wedlin 2007; Sauder and Lancaster 2006), guidelines and handbooks of 'best practices' (Deephouse 1996; Slack and Hinings 1994), or just through facts about which organizations are the most profitable (Haveman 1993). Wedlin (2007) discusses the impact of ranking lists in the following way: 'The rankings are also specific in the sense that they provide clear guidance of the expectations and demands placed on organizations in the field' (p. 36). Wedlin studies business schools, and she argues that it is by means of the ranking lists that schools obtain information on what is perceived as the best behavior for their kind of organization. The schools' responses to this information were to make various efforts to comply with the requirements stressed in the rankings, as well as regarding the top-ranked business schools as their role models (Wedlin 2007).

What is perceived as appropriate behavior for organizations is also spread through associations and networks. Galaskiewicz and Wasserman (1989) demonstrate in their study that networks and personal connections were important when organizations decided which organizations to imitate. When it was not clear for the organizations how to act, and when there was no clear guidance in terms of guidelines or ranking lists,

managers and those in decision-making positions used their networks and personal connections to find the perceived appropriate practices, to which they eventually conformed. Galaskiewicz and Wasserman describe their 'network effect' as follows:

> Our theoretical rational for this 'network effect' is quite simple: decision makers are more likely to mimic those whom they know and trust, and it's through the networks of boundary-spanning personnel that they come to know and trust one another.
>
> (Galaskiewicz and Wasserman 1989 p. 456)

As previously discussed, the role of networks and associations is highlighted in particular when professionals conform to norms and standards which are viewed as legitimate among their professional peers.

Imitation and professional norms are mechanisms which constitute a part of a theory presented by DiMaggio and Powell in 1983, in which they question mainstream organizational theory of that time, which mainly focused on explaining differences in structure and practice among organizations. Since they found that several empirical studies had actually proved significant similarities among organizations, they turned their attention to why such homogeneity occurred. In their article they argue that when new types of organizations are created they might start out with diversified modes of organizing. However, when several other organizations within the same category, that is within the same organizational field, are eventually established they would gradually all end up being strikingly similar:

> For reasons that we will explain, highly structured organizational fields provide a context in which individual efforts to deal rationally with uncertainty and constraint often lead in the aggregate, to homogeneity in structure, culture, and output.
>
> (DiMaggio and Powell 1983 p. 147)

To explain this behavior, DiMaggio and Powell identify three different forces, a *coercive*, a *normative* and an *imitative* pressure, which they claim influence organizations to become homogenous in structure and in practice. They label the mechanisms institutional isomorphism, stressing the pressure for organizations to adapt to key institutional elements as the primary reason for change, rather than competition for resources and profit. Unlike earlier theories of organizations, to explain how organizations act, this approach focused primarily on cultural cognitive aspects

of organizations instead of on technical aspects and resources. The organizations' desire to be legitimate within their institutional environment is argued within this literature to be the main mechanism driving homogenization among them.

As has been discussed, since the influential work of DiMaggio and Powell, isomorphic mechanisms and how organizations accordingly adapt to them have been studied extensively, and the theoretical and empirical scopes of this research have been broadened considerably (for a review, see Greenwood et al. 2008). Above, the normative and the imitative mechanisms have been reviewed and, in the following part, coercive mechanisms will be discussed together with an argumentation for why this mechanism is not found to be appropriate for the study.

Coercive isomorphism is, within this literature, defined as pressure imposed on organizations: for instance binding regulations issued by the government. Since organizations within the same field often are subject to the same laws and regulations, coercive isomorphism will consequently lead to the same structures within the same kind of organizations. Likewise, resources may be regarded as a coercive pressure where organizations adopt certain structures in order to attain crucial resources. In the discussion on coercive mechanisms, DiMaggio and Powell (1983) mainly refer to the national context in which coercive rules and regulations are issued, as well as the cultural context within the country that leads organizations to adopt structures and practices that are connected to resources. Still, coercive pressures may also be found on an international level. In a study of how ISO 9000 quality certificates were spread and adopted in organizations around the world, Guler, Guillén and Muir Macpherson (2002) argue that it was mainly a process of coercive pressures.[6] They argue that adoption of the ISO 9000 quality certificates was important for the organizations' opportunities to make trade agreements, and as a consequence to retain crucial resources. Hence, adoption of international standards may be a result of coercive pressure if the standards are linked to critical resources for the organization. There is, however, an important difference between their study and the study in this book. Here, national state audit institutions are in focus, and although they are involved in an international context, their main activities are directed towards public-sector organizations in their country, and their main stakeholders are found at the national level. In addition, being a national public-sector organization, they obtain their funding from their government, and they are also required to follow national rules

and regulations. This may be compared to the international public audit standards, whose compliance is voluntary and where there are no resources or sanctions connected to the standards. Moreover, the international professional organization (INTOSAI) that issues the standards states that compliance is voluntary and that each state audit institution should adjust them to their national context and the nationally prevailing rules and regulations.[7] Against this background, I argue that although coercive isomorphism has been proven to influence organizational behavior, it is not the main mechanism in this study.

Across national boundaries

According to the theory of isomorphism, organizations within the same organizational field are subject to similar homogenizing pressures and eventually end up similar in structure and practice. But, how far does an organizational field actually reach? Should it be viewed as a national phenomenon, or should the same kind of organizations around the world be viewed as being part of the same organizational field, and thereby subject to the same isomorphic pressures? A fundament in this theory is that these mechanisms work due to organizations' desire to receive legitimacy from key elements in their environment. It could then be asked: What should be considered as key elements providing legitimacy for individual organizations that face both a national and an international context? Kostova, Roth and Dacin (2008) argue that individual organizations which are part of larger multinational corporations face an institutional environment so complex that it is not useful to speak of isomorphism and organizational fields. They give examples such as language and culture barriers as well as the lack of interaction among the organizations, which makes the institutional environment fragmented and conflicting. This complexity allows individual organizations to choose more freely the pressures to which they will respond (pp. 998–9). Another solution would be to view the organizations as embedded in several organizational fields, international as well as national and regional fields (Phillips and Tracey 2009). This does not answer, however, the question of what national public institutions regard as being their organizational fields, and how they balance international ideas in relation to their national context in response to what may be a conflicting, ambiguous institutional environment. Neither does the definition provided by DiMaggio and Powell (1983) provide a clear answer to how organizational fields should be viewed in an international context:

> By organizational field, we mean those organizations that, in the aggregate, constitute a recognized area of organizational life: key suppliers, resource and product consumers, regulatory agencies, and other organizations that produce similar services or products.
>
> (DiMaggio and Powell 1983 p. 148)

Furthermore, in their article they explain that fields are difficult to define in advance: rather, whether or not an organizational field exists is an empirical observation (Ibid.). Although the question of how far organizational fields reach is not discussed explicitly in the article by DiMaggio and Powell (1983), the examples given of mimetic isomorphism concern how Japanese companies imitated European and American companies, as well as how American companies, at the time of the article, imitated successful Japanese and European models of organization (p. 151). The examples given indicate that the authors considered organizational fields and isomorphic mechanisms to be prevalent on the international level.

Despite a national identity, several national public authorities also face an international context through membership in large international associations. These international organizations are pointed out by scholars as being influential for understanding similarities around the world (see, for instance, Boli and Thomas 1999; Meyer et al. 1997). Sahlin-Andersson (2000) highlights international organizations as arenas where professionals from different countries meet and share ideas, practices and experiences. Through such arenas, ideas and practices are spread among organizations on a global level (Scott 2001). Since public organizations do not face market competition and customer orientation to the same extent as private companies, they are likely to be more receptive towards these normative and mimetic pressures (Casile and Davis-Blake 2002; Frumkin and Galaskiewicz 2004). However, in being a national public organization, there is also a national context to consider which may influence the behavior of the organization to a larger extent than would be the case for a private company.

Despite recent attention to the lack of clarity as to how to define organizational fields on an international level (Kostova, Roth and Dacin 2008; Phillips and Tracey 2009), a large number of scholars have identified a(s well as explained) similarities among organizations across national boundaries, where mimetic as well as normative pressures were found to make organizations more similar, also on a global scale (for a review, see Dobbin, Simmons and Garrett 2007).

Standards

Since international public audit standards are the focus of this study, there is also a need to clarify what is defined here as a standard, as well as to discuss the dynamics of how standards are spread and followed. A standard may be explained as a type of rule, since standards define boundaries for how we ought to behave. As for other rules, standards are general, that is, they include everyone towards whom the standards are directed as well as being valid on a repeated number of occasions (Brunsson and Jacobsson 1998 p. 13; 2000 p. 1). To distinguish standards from other rules, Brunsson and Jacobsson (1998) classify all rules into three different categories: directives, norms and standards. They argue that standards are explicit, more often than not written down, and they have a distinct sender. This makes standards different from both norms and directives. Norms, they argue, do not have a distinct sender and are in general not written down; instead, norms are common-sense knowledge rules we follow even though they are not mandatory. Directives, on the other hand, are mandatory, explicit and commonly written down, such as legislation issued by states (Ibid.).

   In empirical cases, the distinction Brunsson and Jacobsson (1998) make between norms and standards may not always be clear; rather it may be viewed as a process with different stages. A norm could most likely become a standard, and there may be a range of policy documents more or less explicitly expressing these norms, such as policy documents from international organizations (Finnemore 1993; Finnemore and Sikkink 1998). Nor does the sender of the standard need to be the actor where the norm emerged. For instance, the emergence of norms could begin in activist organizations such as the women rights movement. The new norms expressing women's rights eventually attract a response on an international level and end up by being expressed in various international policy documents (Finnemore and Sikkink 1998). Thus, the distinction between norms and standards should be viewed rather as a scale for the formalization of norms. Standards are created by a wide range of standard-setting organizations, national as well as international, nongovernmental as well as inter-governmental (Ahrne and Brunsson 2008). The emergence of these international nongovernmental and inter-governmental organizations has increased exponentially since the Second World War (Boli and Thomas 1999; Meyer et al. 1997). On an international level, it is through these organizations that standards are spread globally (Scott 2001), but they may also be the actor formulating explicit standards out of more scattered norms (cf. Finnemore 1993). In this way, international standard-making organizations impact on

political and administrative behavior, on a global level. Some scholars even claim that international organizations and standards per se are essential for understanding the similarities among countries, organizations and individuals around the world (Loya and Boli 1999; Boli and Thomas 1999; Meyer et al. 1997).

Sahlin-Andersson (2000) highlights that some international organizations have the purpose of constituting arenas; although they are not, formally, standard-making organizations, they still undertake activities that generate standards. As presented in the first chapter, arenas are organizations that, according to Sahlin-Andersson (2000): 'produce and provide information and comparisons, report and propose initiatives for change, and generally facilitate exchange of experience, ideas, and ideals' (p. 100). Moreover, she argues, international organizations in particular have had the objective of constituting such arenas where exchanges among people from different countries takes place. Although it is not their purpose, these kinds of exchanges in general generate guidelines, recommendations and other non-binding regulations (Sahlin-Andersson 2000).

Characteristic for international standard-making organizations is *voluntarism*, in membership as well as in the regulations they issue (Ahrne and Brunsson 2008; Knoke 1986). No organization, individual or state is forced to become a member and, in addition, they are allowed to leave the organization whenever they wish. Furthermore, there are no payments or profits attached to membership (Knoke 1986); rather it is usual for organizations to pay membership fees to participate (Tamm-Hallström 1998). In a similar vein, Boli and Thomas (1999) claim that international nongovernmental organizations are founded on strong principles of universalism, that is, members' needs and desires are considered to be the same, regardless of where in the world the member is located. Thereby, the same regulation is regarded as universally applicable.

Similar to standards per se, standard-making organizations are normally directed towards a certain group, where membership is based on some kind of similarity among the members (Ahrne, Brunsson and Garsten 2000). The associations are often established to strengthen similarities among the members and thereby strengthen their identities (Ahrne and Brunsson 2008; Knoke 1986).

Standard-making organizations are, in general, not able to impose any sanctions if their regulations are not followed. Nor is exclusion a realistic alternative; it is rare for members to be excluded in these contexts (Ahrne and Brunsson 2008). The dependence of the members makes it difficult for the organizations to maintain a central authority, which

is the normal basis for compliance with rules in organizations. Rather, the autonomy of the members and the aim of the organization have to be balanced. Consequently, the solution has come to be the issuing of non-binding regulations (Ahrne and Brunsson 2008). This does not imply that the decision-making process is conflict free. A wide range of standards within an area, as well as vaguely formulated standards, could demonstrate that various interests have been compromised (Botzem and Quack 2006). When accepting a commitment there is always a certain degree of uncertainty in terms of how much it would cost as well as what it actually implies. The strength with issuing non-binding commitments is that they make it easier for the committing parties to deal with such uncertainty. They may agree and accept, then later think in more detail about the consequences, which makes it easier to accept the commitment (Abbott and Snidal 2000).

To sum up, research on organizations has shown that organizations of the same kind over time end up harmonized in terms of structures and practices. Since standards are voluntary regulations, the focus has been on normative and imitative mechanisms. Organizations have been proven to imitate each other: in particular, they tend to imitate the structures and practices of organizations that are perceived to be more successful. When organizations consist of professionals, not only mimetic but also normative influence creates similarity. Professionals tend to be receptive to the views of their professional peers and thus adopt practices accordingly. Professionals also have their own associations, on the national as well as the international level, where they share their ideas and practices and reinforce their common identity, as well as facilitating the spread of their practices.

Studies of these homogenizing mechanisms have been conducted mainly within and among European countries, the United States and other industrialized countries: that is Western countries. Very few, if any, studies on these mechanisms have been conducted in countries in Sub-Saharan Africa. Despite the lack of empirical studies in other parts of the world, there are no arguments made in this body of literature that normative and imitative processes are specific to Western countries.[8] Rather, the basis for the theory is that all organizations within the same field, regardless of where they are located, will be subjected to the same isomorphic mechanisms and eventually will become similar.

As we can see, how professionals and organizations are described to act according to the organization theories presented in this section is very different to how large parts of the development literature discuss public officials and the public-sector organizations in African countries.

If the theories of organizations are valid also in an African context, the African public auditors would likely to be receptive to professional norms and imitate other more successful organizations found in their networks and in their organizational field internationally. Consequently, this has implications on how to manage development in Africa, since the public officials then would be less interested in local domestic and traditional institutions and more focused on the ideas and reforms existing in their organizational field, that is, among other audit organizations worldwide.

Similarities and differences between the research traditions

As demonstrated, the literature on professions and organizations and the literature discussing development and public-sector reform in African countries differ in several ways, but they also share some aspects in common, and in this section such similarities and differences will be discussed.

Although resources have proven to be significant mechanisms for explaining organizational behavior (DiMaggio and Powell 1983; Guler, Guillén and Muir Macpherson 2002), scholars within the above reviewed literature on organizations argue that resources and aspects regarding technical capacity and production are no longer the main drivers for reforms in organizations; rather, organizations adapt to more cultural cognitive ideas of what is the proper behavior for an organization of their kind, through norms and imitation (cf. Meyer and Rowan 1977). In contrast to the situations in industrialized Western countries, where these arguments are developed, it is argued in the development literature that a lack of resources and limited technical capacity remain significant explanations for how African public organizations respond, and are able to respond, to foreign ideas and practices (Grindle 1998; Isaksson and Bigsten 2012; Turner and Hulme 1997; World Bank 2005). In addition, the high dependency on resources is also argued to be a major mechanism causing African public organizations through the years to adopt certain, more Western-like, structures (Ake 1996).

Instead of resources and technical capacity, organization scholars claim that organizations respond to certain structures and practices primarily as a consequence of their need for legitimacy within their institutional environment; the legitimacy may concern professional ideals well as other aspects of what is considered appropriate behavior within their organizational field (cf. DiMaggio and Powell 1983; Meyer and Rowan 1977; Scott 2001). As a result of this search for legitimacy, some scholars argue that organizations decouple structures from practices – that is they use the structures they need for legitimacy as mainly

ceremonial and do not necessarily change their practices. This may lead to a situation in which organizations look similar on the surface but act very differently in practice (Meyer and Rowan 1977). This perspective is similar to how development scholars argue that as a result of external pressures African public administrations have adopted Western structures merely on the surface and act very differently in practice (see, for example, De Sardan 1999; Ekeh, 1975; Bratton and Van de Walle 1997). Although the arguments are fairly similar in this aspect, there is a significant difference between the two traditions. Within the development literature, scholars make *a distinction between Western and African countries*, where Western structures are problematic to use in African organizations. Development scholars *do not* argue that all organizations separate structure from practices; rather, they argue that this phenomenon is to be regarded as specifically African (Ibid.). In contrast, in the literature on organizations, no distinction is made between Western and African organizations; rather *all organizations around the world* are argued to search for legitimacy within their institutional environment and, as a consequence, also decouple structures from practices.

Although in both bodies of literature the mechanisms driving action and change in organizations are regarded to be the result of an underlying search for legitimacy within their environment, in the development literature legitimacy is regarded to be directed primarily towards, and restricted to, the organization's local African environment. Here, the actions of the public officials are a consequence of their need for legitimacy within their local social structures, hence the different actions than those prescribed by the foreign structures (cf. De Sardan 1999; Ekeh 1975). In addition, scholars emphasize the importance of reforms being legitimate in the local African context (Abrahamsen 2000; Hyden 2006). In the development literature there is, thus, little discussion of how African public officials, as professionals, also have an interest in searching for legitimacy within a professional community, regionally and internationally. Similarly, there is little discussion of how public officials in Africa may regard their organization within a field of similar organizations around the world, and accordingly search for legitimacy by imitating other organizations within their field, as well as being sensitive to ranking lists and notions of guidelines of best practice outlined on an international level. An exception is when Hilderbrand and Grindle (1998) discuss factors in successful public administration reforms in developing countries, where they found in their various case studies that in administrations in which a professional identity and a sense of a professional community existed among the public officials, the organizations performed better. Likewise,

Leonard (2003) argues that professional norms which are connected to an international community of professional peers are of significant importance for the development of African organizations, since such norms may influence officials to change their incentives and become more likely to separate professional from private interest.

Additionally, Leonard (1987) argues that many African managers actually have this professional commitment, which may be reinforced through networks and conferences where these professional values are shared. However, he also argues for the importance of the African managers' local social identity and, although he claims that African public administration is best understood by a combination of universal organization theory and the sociology of Africa (p. 906), he argues strongly throughout his article that it is difficult to transfer Western management techniques, since they are not appropriate solutions in African public administration (Leonard 1987). To highlight the professional role for public officials in African countries is, however, an exception in the development literature. Many scholars, in particular those who take a critical development perspective, rather argue that foreign, more Western-like, structures are adapted in African administrations mainly as a consequence of coercive pressures, and the literature illustrates how administrative reforms – from the days of colonialism to economic reforms as structural adjustment programs – have been forced externally upon the African continent. Alternatively, reforms are regarded as a result of coercive pressures from donors. As Leonard (1987) states: 'Thus real reform is likely to occur only in circumstances such as credible donor threats to terminate support and severe financial stringency for the state' (p. 907).

To conclude, the main similarities between the two bodies of literature are their recognition of how adaptation of reforms may be separated from the actual practice in the organizations, and scholars argue (within both bodies of literature) for the need for legitimacy concerning how organizations are structured as well as how they work in practice. However, the arguments differ greatly between scholars regarding why a separation of structure and practices occurs, and where organizations search for legitimacy. Within the organization literature, it is argued that separating formal structures from practice occurs in *all* organizations, while in the development literature this is *a consequence of, for African contexts, the inappropriate Western organizational structures* that have been imposed externally on African public organizations. Likewise, development scholars argue that public officials in African countries search for legitimacy primarily *within African sociocultural contexts*, while organization scholars emphasize that they search for legitimacy primarily *within the context of organizational fields*.

3
The African Context of Public Auditors

The first case in the study consists of the *arenas* for public auditors in Sub-Saharan Africa, that is, the African regional groups, AFROSAI and AFROSAI-E, within the standard-making organization for state audit institutions (INTOSAI), where the empirical study is limited to a number of activities taking place within these groups. The fieldwork conducted consisted of observations, personal interviews, document studies, as well as a number of informal conversations (see the Appendix for all data collected). The idea of starting the study with an open approach using multiple sources was to create a broad understanding of the context in order to avoid a too-narrow approach and, instead, with the theoretical approaches as guidance, enable a more open approach for variety within the empirical setting.

To gain access to arenas for African public auditors, a visit was made to the secretariat of the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E). Through the regional secretariat, there were opportunities to visit and observe conferences, training courses and meetings, conduct personal interviews, have more informal conversations, as well as to examine their documents. The sources were used in parallel for confirmation and to identify possible alternative explanations or contradictions (Burgess 1984; Yin 2009). The multiple sources were also used additively, that is the information from an interview or reflections from an observation were used in the next interview, and so on. Examining documents in parallel with conducting the interviews also created possibilities for questions concerning the information provided by the documents, and thereby broaden and deepen the understanding of the arenas (Yin 2009).

The observations provided a fruitful starting point for the study, by which interaction among the auditors could be observed and an

understanding of whether and how the auditors discussed the relationship between international standards and their local contexts, outside an interview situation, could be arrived at. The activities chosen for observation were determined in order to create variety in the empirical setting; hence, the study includes observations from a training course, an annual workshop, meetings and conferences. In the field notes from the observations, attention was paid to, and extensive notes were taken on, how the auditors talked and acted regarding the relationship between the Sub-Saharan African context and international audit standards. In addition, my own reflections on situations were recorded (Burgess 1984). Throughout the study – in interviews, informal conversations and during the observations – the purpose of the study was always made clear, and coffee and lunch breaks were used for informal conversations with auditors about their views and opinions of the standards and the situations in their countries, as well as about the activities they participated in. In addition, access to all events was permitted by the regional secretariat. In this sense, the observations are to be regarded as open. Furthermore, in the larger events, such as the AFROSAI assembly or the AFROSAI-E performance-audit course, the events were so large that it was possible to blend in with the participants and, since I was not introduced, those I did not talk to were probably unaware of the observation (cf. Burgess 1984).

The personal interviews were semi-structured around the theoretical approaches and the activities of the organization in order to cover the theoretical aspects as well as to capture a variety of responses and open up for new aspects (Merriam 2009). In addition, follow-up interviews were conducted with some of the respondents to clarify statements and to ask about features which had crossed my mind while transcribing their interview, examining documents or conducting an observation. In the interviews, questions regarding facts and their situation as well as questions about their views and opinions were included (Burgess 1984). In addition to the more formal interviews, informal conversations with some of the respondents were held, in general when we met in connection with the events observed. The information provided during the informal conversations was written down in the field notes from the observations. All data collection concerning the arenas was conducted in South Africa, October–December 2008. To create a situation in which the individuals interviewed could speak more freely about their thoughts and experiences, they were promised confidentiality: that is, that no names would be written in the thesis and, instead, all interviews would be numbered.

The regional groups

To promote regional cooperation among state audit institutions, the international professional organization for public audit, the International Organization of Supreme Audit Institutions (INTOSAI), has seven regional working groups: one for Latin America and the Caribbean, established in 1965; one for only the Caribbean countries, established in 1988; one for the African continent, the African Organization of Supreme Audit Institutions (AFROSAI), and one for the Arab countries both established in 1976; the Asian Organization of Supreme Audit Institutions, established in 1978; the Pacific Association, established in 1987; and the youngest of the organizations, the group for the European countries established in 1990 (INTOSAI 2004).

AFROSAI

The African Organization of Supreme Audit Institutions was created in 1976 and, in accordance with the aims of the INTOSAI, the organization aims to promote the exchange of ideas and knowledge within public auditing among the African states. Membership in AFROSAI is open to SAIs in all member countries of the African Union. The organization has a general assembly that meets every three years, a governing board, and a permanent secretariat and technical committees, in which representatives from various countries work on selected issues in between the assembly meetings. In addition, within AFROSAI there are three sub-regional groups, one for each language group; French, Arabic and English (INTOSAI 2004). These sub-regional groups were created as a result of a special development initiative within the INTOSAI.

The INTOSAI has a clear aim, which is that *mutual experiences benefit all* (Fiedler 2004 p. 140). In order to realize this aim, the idea of having an international body to provide assistance, such as training and guidance material for public auditors at the SAIs around the world emerged within INTOSAI at the end of the 1970s, and in 1986 the INTOSAI Development Initiative (IDI) was established. The aim of the IDI was to assist developing countries and to become a 'focal point' to which these countries could turn for guidance and assistance with auditing training programs (INTOSAI 2004 p. 32). The focus for the programs was training in the basics of accounting and auditing, and the programs were to be implemented in the various regions based on the needs in each region. INTOSAI (2004) explains: 'IDI would be a clearing house for the collection and dissemination of information, development of materials, and training of trainers and training managers' (INTOSAI 2004 p. 32). At the beginning of the 1990s, there was a demand for stronger regional

structures for training in order to improve training's long-term sustaina-
bility. Consequently, to strengthen the regional and sub-regional groups,
the IDI developed a program named the Long Term Regional Training
Program (LTRTP). The aim of the LTRTP was to diminish the role of the
IDI and, instead, promote the regional and sub-regional groups as the
actors responsible for training and capacity building in the region. The
IDI would thus merely coordinate and provide guidance and assistance
to the groups (INTOSAI 2004).

AFROSAI-E

As a result of the IDI's Long Term Regional Training Program, the
heads of the SAIs, the auditor generals in English-speaking southern
Africa, formed the African Organisation of English-speaking Supreme
Audit Institutions (AFROSAI-E) in 1996. However, in the region, coop-
eration between the Supreme Audit Institutions was already established
within the Southern African Development Community (SADC). The
SADC in 1991 had founded an organization for SAIs in the region, the
Southern African Development Community Organisation of Supreme
Audit Institutions (SADCOSAI), which was an independent organiza-
tion collecting membership fees and developing statutes for the organi-
zation. In addition, SADCOSAI received funding from the Swedish
Development Cooperation Agency (Sida) and support in terms of
technical assistance from the Swedish National Audit Office (SNAO).
AFROSAI-E, on the other hand, was sponsored by the Netherlands
Ministry for Development Cooperation and also received technical
support from the Netherlands Court of Auditors (NCA). Hence, the two
organizations existed in parallel and both secretariats were located at
the Office of the Audit General in South Africa until they merged in
2004. The new organization was given the name African Organisation of
English-speaking Supreme Audit Institutions, AFROSAI-E.[1]

AFROSAI-E comprises 21 English-speaking and 2 Portuguese-speaking
SAIs. The auditor generals from all member countries compose its
governing board, which meets once a year along with their sub-committees.
Within AFROSAI-E, are four sub-committees: (a) a capacity building
committee; (b) a human resource committee; (c) a finance committee;
and (d) an audit committee, and each auditor general is assigned to serve
on one of the committees. Another part of the organization is a tech-
nical committee, which serves as a control mechanism for the quality
of the material produced by the organization's secretariat. The technical
committee consists of managers from the secretariat and auditors from
member countries as well as auditors from the institutional partners,

who regularly meet and review documents produced by the secretariat. The secretariat is currently located at the SAI of South Africa in Pretoria, and there are eight permanent positions in the office. Additionally, individuals may be appointed to the office on shorter terms.[2]

The South African SAI sponsors three positions in the regional secretariat, while the others are financed by AFROSAI-E's three institutional partners: the IDI, the SNAO and the NCA. The role as an institutional partner involves providing support for the office, not only with resources but also with knowledge and experience.[3] In addition, the member SAIs pay an annual membership fee, and the organization receives funds from the Sida. Specific projects may also be financed by other actors, such as the World Bank, and bilateral projects with member SAIs or donors with whom the member SAI has an agreement.[4]

African public audit arenas

Guidance

An important part of the work in AFROSAI-E has been the production of various types of guidance materials. The organization develops a wide range of audit manuals and guidelines, for instance manuals on regularity audit, performance audit, environmental audit, guidelines on the implementation of the INTOSAI standards, reporting guidelines and guidelines for detecting fraud while auditing. In addition to the extensive range of manuals and guidelines, and in order to share experiences between the SAIs within the region, the AFROSAI-E has developed documents in which it describes the experiences and 'lessons learnt' from SAIs in the region. For instance, the process by which the SAI of Botswana developed a performance audit unit is presented in the report, *Developing Performance Audit. Lessons Learnt from the Office of the Auditor-General of Botswana*. The guidance material is produced by the secretariat, which views guidance material as an important aspect for creating the same systems in all countries in the region. At a meeting with representatives from the secretariat and auditors from other associated countries (AFROSAI-E Technical committee meeting) the design of reporting guidelines was discussed. From listening to the discussions throughout the observation, it became evident that there was an aim to get all the SAIs in the region to start working according to the same procedures, regardless of whether they used other reporting systems:

> Participant A: 'People are doing this in many different ways[;] that is why we have created this guideline. We shall not encourage the norm

of reporting. The norm is to produce one report on the entire govern-ment. We write that they should do it differently, even if we know that they do it in a different way in the region. We will write this now and try to make it go in that direction.' The discussion continues about practices in the various countries. Participant A: 'The motive for guidelines is for us to use the same system. We have to check the IBSAs and say [to the SAIs] that you are doing the wrong thing.' All the other participants disagree: 'We shall not say that they do "the wrong thing," rather say "you don't comply with the standards".' After some more discussions participant B says: 'We should make it compulsory to have a separate opinion for each ministry.' Participant A: '[We should] start by talking about what the purpose of financial audit is, start basic, and then move to the standards and then end up with what we actually are doing is not the proper thing, and make them understand. And then go out and assist the countries that are ready, maybe also discuss it at the general board meeting, because on the technical update there are only experts; we may need some formal support from the top.'

(Observation AFROSAI-E Technical committee meeting)

As well as constituting an arena, the AFROSAI-E may also be character-ized as a meta- organization, that is, an organization with other organi-zations as members. A significant feature of such organizations is their ambition to create similarities among their members, for instance by creating guidance material. AFROSAI-E's production of large amounts of guidance material clearly shows that the AFROSAI-E has such ambi-tions. As the above observation illustrates, in its ambition to harmonize structures and practices among its members AFROSAI-E has to balance authority and voluntarism (Ahrne and Brunsson 2008). The secretariat is aware of its limited authority over the members; at the same time it wants the members to move in a certain direction and carry out certain activities in order to strengthen their common identity as part of the meta-organization. As illustrated by the above discussion quoted from the technical committee meeting, the secretariat cannot tell members that their way of conducting audits is 'the wrong way'; instead ,it agreed to try to convince the members through more voluntary mechanisms, such as appealing to the professional norm of following international standards (cf. Borrás and Jacobsson 2004; Scott 2001).

  The production of guidance material within the AFROSAI-E, and how the secretariat and members of the technical committee discuss audit standards, corresponds well with how organization scholars have

described the behavior of organizations and professions. AFROSAI-E has a strong ambition to harmonize the audit structures and practices in the region so members will better follow what is prescribed in the international standards, which it regards as the most appropriate way of conducting audits. As illustrated in the observation above, the reporting procedures in the region were identified as not complying with international standards; hence, the organization wanted to try to change the practice, regardless of the circumstances in each country. However, in the guidance material there is an awareness of the possible necessity of adjusting to specific circumstances in different countries. For instance, in the introduction to the 2008 *Regularity Audit Manual*, the importance of customizing to the circumstances in the country is highlighted:

> The guidance and working papers of the regularity manual reflect international requirements, or draw on best practices to enhance the efficiency of the audit performed. However, there are numerous differences between SAIs in terms of mandate, legislative environment, organisational structures[,] etc.[;] the manual may need to be adapted to the individual circumstances of each SAI. The extent to which the manual will be customised the template depends on that SAI's specific conditions and demands.
>
> (AFROSAI (2008) *Regularity Audit Manual*, p. 10)

This quotation illustrates that the secretariat recognizes variation among the SAIs in their region. The recognition of differences among the countries *within the region* does not, however, indicate that there are any particular differences between African countries within the region and the international standards as such, or that there are particular differences between the way standards are adopted in Western countries and how they are adopted in the sub-regional African group.

The introduction in the manual continues with a reservation: '[T]he impact of not using the prescribed working papers should be considered in the light of the ISA requirements that the working paper are linked to' (p. 10). Thus, the members are reminded of the importance of following the international requirements as outlined in the standards. A few specific sections in the manual are then mentioned where the SAIs may customize and make the manual more country-specific.[5] Likewise, in the *Performance Audit Manual* it is explained that the manual is a 'template manual,' which may be used as a whole by SAIs that are introducing performance audit. Moreover, the manual states that as the SAI gains experience it may eventually adjust the manual to its own local

needs; there then follows a list of sections in the manual which the SAI is recommended to customize.[6] Hence, in the two manuals the sections that the SAIs should customize are prescribed; consequently, what is required to be followed more closely, in line with what is written in the manual, is expected to be the remaining parts. The idea of the necessity of customizing to local circumstances is also pointed out in interviews in which the *Regularity Audit Manual* is described as a 'generic manual,' which the countries may adjust to their context (Interview A12).

At the technical-update workshop, during which the updates of the manuals are presented and discussed among the member countries, the importance of customizing the manuals to the circumstances in each country is emphasized in the presentations of the manuals. However, the presenters as well as the participants at the workshop continuously emphasize at the same time the importance of following international standards.[7] As illustrated in the quotation above, local circumstances are described here as different mandates for each SAI, or different legal systems that may lead to variation when standards are implemented; this was also confirmed during informal conversations in discussions on customization with participants at the technical-update workshop as well as the performance-audit course.[8] Yet, when asked in the interviews for more specific features, to which the international standards would have to be adjusted in the various countries, the differences do not appear to be particularly large. A manager at the AFROSAI-E secretariat expressed it as follows:

> There are some differences, for example if you write a report on the ministries, some countries write individual reports on each ministry, some write one overall report for all ministries. In financial audit, there is not much difference. The British rules, the systems are the same, the same structure of government. After independence, maybe some differences but pretty much the same.
>
> (Interview A12)

Adjusting the guidance material to the local circumstances could be regarded as being in line with what is argued in the development literature. Some differences exist, however, between what are said to be adaptations to local circumstances in the guidance material and in the literature. In the guidance material and in the interviews regarding these documents, no specific African political or administrative cultural features are discussed. Neither are resources used as an argument for adjusting international practices to the local contexts in African

countries.[9] Instead, necessary local adjustments in the guidance material refer to the legal mandates or organizational structures at the individual SAIs: for instance, how the reporting system is structured in each country, as shown in the quotation above. Furthermore, what may be adjusted and what needs to be kept according to the manual, in order to comply with international standards, are laid out in the manual. Thus, the guidance material is rather strict in the sense of what is required from the individual African SAIs. Consequently, the manner by which adjustment are presented here is somehow different from the way adjustments to local circumstances are presented in the development literature. Here, adjustments do not appear to be specifically connected to African circumstances. The manager quoted above also argues that the systems in the countries are quite similar and that there are no large differences amongst them which demand larger adjustments, and she uses the reporting system as an example of differences. As illustrated above in this chapter, the same reporting system is discussed at the technical committee meeting as an area in which the AFROSAI-E should work for harmonization among the countries, since it was considered that these reporting systems were not in line with what is prescribed in the international standards. Consequently, changing the reporting system and making countries in the region use the same system does not appear to be considered problematic by the regional secretariat.[10]

Since its establishment in 1996, the AFROSAI-E secretariat has produced a significant number of guidance materials, although, the degree of implementation of these guidelines and manuals in the SAIs in the region is acknowledged as insufficient by the secretariat, and it claims it now primarily needs to focus on ensuring the implementation of the documents. A key issue brought up in interviews and during observations as an important factor impacting on the possibilities to implement the guidance material was the difference between senior and junior staff.[11] Junior staff is argued to be more technically skilled, which enables them to adopt new work procedures more easily. Senior staff, which often is found in management positions, in general has a lower level of education and thereby has difficulties in adopting new working methodologies. Due to hierarchical structures in the organizations, it is difficult for the junior staff to influence the organization if the management does not support the change. In observations and in interviews it was argued that the management as well as the auditor generals agreed several times on the importance of following various standards and committed to the implementation of manuals and work procedures, but on a shallow level – that is they did not change much in practice:

Participant C: 'Some at the top feel insecure about new developments. They will pretend that they support when they are at meetings, but in reality they will not support. You also have cases when the AG [auditor general] supports, but then there is a vacuum'.

(Observation AFROSAI-E Technical committee meeting)

To meet the difficulties experienced with management, the AFROSAI-E planned to hold a course specifically designed for managers at the SAIs in the region in order to increase their level of competence. Although management was regarded as an important issue, the failure to implement the guidance material was referred to as not only a management problem, but it was also argued that a lack of motivation among the ordinary auditors was a reason. This is illustrated in the following interview, in which the respondent refers to above quoted participant C when discussing implementation of working methodologies according to standards:

They [top management] normally are quite aware of the current availability of standards and also other things. So, they are up to date. But in terms of reaching the people who are actually performing the audit, that is difficult. Because you sometimes find that implementing a standard will require a complete change in work methods and also a lot more than what they normally do and it is difficult to explain why you need to do that. The only answer is, yes, you need to have a consistent methodology and you have to comply with the standards because a decision has been made for you by your employers. But this is not enough in most cases; that is why what participant C was saying this morning that there is like a perceived acceptance but then behind the scenes there is a rejection.

(Interview A11)

How organizations differentiate between what they say they do and what they actually do in practice is argued by organizational theorists as well as by development scholars to be a common feature in organizations. As discussed in Chapter 2, explanations for why this occurs differ between the two theoretical approaches. Organization scholars claim that this is something all organizations do regardless of context, while development theorists argue that the superficial adaptation of structures is due to the differences between Western structures and African societies.

Although the superficial adaptation of standards is discussed as a problem within the AFROSAI-E, it is not argued that the reasons for lack of implementation are due to the fact that the audit practices are

not African but international. The problems of implementation were referred to, instead, as lack of motivation among the auditors, as well as a situation in which management has lower levels of education than junior staff. Lack of motivation to adapt the standards could be regarded as a consequence of a situation in which the international standards are inappropriate for the auditors' African local environment. However, when the lack of motivation was discussed it was argued that implementing audit methodologies according to the standards required a complete change in working methodologies, and that the auditors had to do more work than they normally did, which is difficult to connect to specific African circumstances.

It is argued that the situation in which levels of competence differ between management and more recently employed officials with higher education is common in Sub-Saharan African countries (Hilderbrand and Grindle 1998). The AFROSAI-E is trying to change the prevailing situation by arranging various training courses designed for management as well as arranging bilateral agreements in order to assist the SAIs "on the ground" (Interview A13) showing the auditors, in practical training courses, how the work is supposed to be conducted. Thus, the ambition from the AFROSAI-E was for the SAIs to obtain higher compliance with the international standards, not to seek specific solutions for audit methodologies in each member country.

Education and exchange of ideas and knowledge

As discussed above, staff in the AFROSAI-E are aware of the difficulties in implementing all their guidance material; consequently they assist the SAIs with "on the ground training" as well as planning to hold a specific management course. These courses and training events, however, are not exceptions; significant parts of the activities conducted within AFROSAI-E are various arrangements to advance competence in the region. Such arrangements not only include providing education and training, but also constructing opportunities for exchanging ideas and experiences among the auditors. In many cases, education, training and places for the exchange of knowledge and ideas are integrated into the same events. For instance, the training course for managers in performance audit, which was observed in the study, contained clear elements of education and practical exercises at the same time as exchanges of ideas and experiences from the different countries flowed among the participants.

Moreover, training can be conducted within a bilateral agreement between an individual SAI and the AFROSAI-E: that is, training courses as 'in-house support' or 'on-the-ground training' in which the secretariat

sends a team to conduct training at the individual SAI. In such training arrangements, several of the auditors at the SAI are normally involved. The bilateral support is mainly financed by the individual SAI, which takes the initiative and defines the area it would like to improve and then funds the project itself or finds a donor to sponsor it. The secretariat then provides trainers, normally auditors working at the secretariat or working in other SAIs in the region (Interviews A13, A16 and A17). The fact that the individual SAIs take the initiative and define their needs for 'in-house support' is emphasized in interviews as an important aspect of how the AFROSAI-E works. A manager from the regional secretariat expressed it in the following way:

> We keep emphasizing that we are an enabling organization; we are not here to dictate to them, we are not here to prescribe to them. We are doing what they asked us to do.
>
> (Interview A16)

As expected of a meta-organization, AFROSAI-E keeps emphasizing the voluntarism in its work directed towards its members (Ahrne and Brunsson 2008). The focus on voluntarism when defining the need for support at the individual SAIs, as well the emphasis on the importance for the individual SAI to design and express those needs, could also be interpreted as a result of the moral dimension, as argued in the development literature: that is, imposing structures on the African countries is problematic *per se*, regardless of the actual possibilities for implementation (Abrahamsen 2000; Hyden 2006). In order for the structures and working methodologies introduced to be regarded as legitimate in the country, it may be important that the SAI in each country defines its needs, instead of an external actor such as the AFROSAI-E secretariat, prescribing the kind of support it needs.

The in-house support started when AFROSAI-E realized that training large parts of the staff at the same time would have a larger impact on the SAI. The changed approach was due to the difficulties it saw in the traditional regional training courses. The regional training courses were originally the foundation for one part of AFROSAI-E, namely the Long-term Regional Training Program (LTRTP) established by the IDI. In these courses, the SAIs in the region send one or two auditors to participate, and after the course they are expected to return to their SAI and implement the new methodologies as taught at the course. In order to create competence sustainability in the region, the teachers of the courses are in general auditors from the member SAIs who have been educated

as trainers by AFROSAI-E, sometimes with support from experts from the institutional partners.[12] The problems the secretariat noticed were limited opportunities for the newly trained auditors to implement actual changes in their organizations:

> And we started to realize that when they get back to their office they don't really have the authority to change anything. And nobody would actually listen to them because they were all busy with their own work.
>
> (Interview A16)

As discussed earlier in the chapter, the problem of implementation is described partly as a consequence of the lack of competence among managers in the SAIs. Lack of resources could be regarded as an explanation for inadequate management competence, as well as serving as an explanation for the inability to develop the organization based on a few individuals trained in a regional course. Instead of creating room for change, everyone had to continue with their ordinary work in the organization. This supports what development scholars within the pragmatic perspective argue how resources and lack of competence are reasons for the difficulties in implementing foreign structures (cf. Turner and Hulme 1997). However, the strategy for managing the situation was to change the way of educating the auditors, from just a few in the organization to the majority of the staff. Consequently, the ambition was still to follow international standards to the greatest possible extent.

   Despite their claimed limited impact, regional courses are still carried out within AFROSAI-E and, apart from serving as education, they also constitute possibilities for the auditors to meet and exchange knowledge and ideas. The following observation was made on day one of the performance audit managers training course, in which the participants presented exercises they had carried out since the course was last held:

> Country A is presenting [its] report. [It is] starting to establish a performance audit unit. "Now when we start we have to look at other SAIs and what they have done. Like country B, they have been doing this for 15 years, also country C[;] we must learn from them. What were their restraints and difficulties? We have to look at how they did things. From their experiences, we have to create a strategic plan. In the report, the experiences from country B and C are presented, and also a SWOT analysis [Strengths, Weaknesses, Opportunities, Threats]. Under opportunities [we have written]: an international

trend, everyone else is doing it, why not us? Now we want your help to identify how we should set up this unit".

> (Observation AFROSAI-E Training course for managers in
> performance auditing)

During the training course, all of the participants presented reports from their countries; in some cases auditors from two countries had written a joint report. After the presentation, participants from other countries commented on and criticized the reports presented. My impressions from the course was that the atmosphere was friendly, open, and that participants did not fear criticizing each other; the following reflections were written down in the field notes:

> The participants do not seem to have a problem with saying what they think and criticizing each other. To be compared with what was mentioned in Interview A17, that it is African culture not to criti-cize...does not seem to apply to this group.
>
> [During a discussion about a report presented] People in the public are critical and they also spell it out. There does not seem to be any 'fluff' around their comments, they are direct and tough, the atmos-phere seems open and sincere.
>
> (Observation AFROSAI-E Training course for managers in
> performance auditing)

In informal conversations during coffee breaks and lunches, the partici-pants told me how they experienced this type of event, and these informal conversations strongly confirmed the observations made at the course:

> Conversation at lunch with countries D and E; they think they learn much and that experience sharing and knowledge sharing is very valuable. They all have the same problems, such as high staff turn-over, [problems with] management, etc. All have the same problem but they are at different levels. As in country D, they have carried out performance audits for a long time, but they are not independent. While in country E, they have recently gained independence but they have just started with performance audit.
>
> (Observation AFROSAI-E Training course for managers in
> performance auditing)

As illustrated in the above observation notes, much of the course was structured around discussing experiences of the countries in the region,

learning from each other and gaining new ideas for how to proceed in their own country. In addition, the auditors stated that thanks to meeting fellow auditors from the region they were strengthened in their determination to work for change in their organizations.[13]

The above quotations from observations made at the performance-audit training course are much in line with research results within organization theory. In the observations and informal conversations, the auditors appeared to regard it as natural to study how their peers have handled a situation, in this case setting up a performance-audit unit, and then imitate their procedures. As argued by organization scholars, people in organizations are likely to imitate organizations within their field when there are no clear instructions on how to act (cf. Kennedy and Fiss 2009; Sahlin and Wedlin 2008; Sevón 1996). In particular, individuals in organizations are likely to imitate those they know and trust and, as argued by Galaskiewicz and Wasserman (1989); it may be through networks, in this case a performance-audit course, that this trust and friendship are built. Consequently, among organizations in a network, practices of appropriate behavior are likely to spread.

At the performance-audit course, the importance of customizing the manuals to the circumstances in each country was also noted. A teacher at the course emphasized that SAIs should not just 'copy and paste' the manuals; instead, they should look at the situation in their countries and customize the manual accordingly.[14] It is difficult to interpret what kind of customization to which she referred. However, when more specific differences between SAIs were discussed, the auditors claimed that what differed between the countries was their size and differences in the levels of development in the organizations, as well as what they said were minor issues, such as their legal mandate to conduct audits in certain areas.[15] This may be regarded as supporting that part of the development literature that argues that differences in development require adjustments to the support and models that are introduced (cf. Glenday 1998; Turner and Hulme 1997; World Bank 2005). However, the auditors themselves claimed that necessary adjustments to local circumstances were primarily minor matters and did not imply any large deviation from the standards. As illustrated by the quotation above, the auditors appear to be more interested in emphasizing their similarities: for instance, that as public auditors they face the same problems of high staff turnover and problems with management, as well as regarding practices that are not in line with the international standards as obstacles they will try to overcome.[16]

The idea of developing their own unique solutions 'in flow' with their local circumstances, as would be the appropriate practice according to the development literature (cf. Diamond 2004 p. 279; Leonard 1987 p. 908; see also Dia 1996), was not present during the observations, interviews or documents studied. By contrast, the auditors rather appeared to regard the use of practices and experiences of other SAIs as *helpful* when they were to develop their own organizations, not only for practical advice but also for legitimizing the new practices in relation to the SAI in their own country. Moreover, the auditors at the course appear to regard the use of international standards as guaranteeing 'best practices' accepted around the world and, in order to be professional, they seem to consider it necessary to comply with these standards.[17]

Knowledge sharing and discussing best practices were also dominant features of the AFROSAI congress, where auditor generals from all of the African countries met. The congress had three audit themes, which they discussed on one of the days: (a) audits in the health sector; (b), training; and (c) corruption. A committee was responsible for each theme, and the committees had to summarize the information on the situation in each country. At the congress, a general plenary discussion was held after the presentation of the summery report and the following quotation is an extract from the field notes which were taken when audit in the health sector was discussed:

Country A: What is the solution to our problems?

Country B: The doctors prefer to work in the private sector than in the public. They work at both the public hospital and their own private clinic ... What shall we do? They say they improve their remuneration. How shall we make them do this in the public sector instead? Higher salaries, more education?

Country C: The patients are sent for health care abroad instead of to countries X and V ... But when we checked, not all patients had actually been in these countries, only a few. Who should we hold accountable for this? What should we do?

Country D: We have developed the skill of performance audit. That is what is most important ... If any country needs help, we can help.

Country E: Donors send medicines and equipment to different clinics. How should we audit this? It is a mixture of own funding and donor funds. It is difficult to follow and to audit. Then, donors want to know how the money or equipment is used; it is difficult when there are several

different donors involved. /.../ Then, not everything is reaching where it is needed. How should those who most need the help, the poor, know what they are entitled to? So we have large problems with this.

Country F: We go to the hospital ourselves and see with our own eyes how patients are cared for. We must look beyond financial audit. We must have performance audit to create change.

(Observation 11th AFROSAI Assembly)

The discussion continued and the auditor generals shared their questions and their experiences, as well as discussing ideas for how to handle the various situations. This was also the structure in discussions on the other themes. The above observation notes from the congress illustrate their professional community, showing they are interested in their fellow auditors' views and opinions of their situations (cf. DiMaggio and Powell 1983; Galaskiewicz and Wasserman 1989; Greenwood, Suddaby and Hinings 2002; Scott 2001). Yet, as the above observation notes illustrate, development and an African dimension was in their discussions. The discussions concerned specific problems they have as developing countries; with high levels of corruption, with low salaries giving rise to problems in the healthcare sector and how to regard donor-funded equipment when they audit (cf. Grindle 1998; Hilderbrand and Grindle 1998; Olowu 1999).

Despite this interpretation of the discussion of specific African problems, the auditor generals did not express a need for adjusting international audit standards or working methods to the local circumstances in their countries, nor claim that the international audit models were inappropriate for their contexts. Instead, the solution presented by countries D and F to the problems with auditing donor-funded equipment, was to start using performance audit, which is an internationally established audit approach not specifically designed for developing countries.

However, the picture is not entirely clear. Occasionally, the delegates at the congress pointed out the importance of each country examining its own situation and developing units and methodologies accordingly. For instance, in the presentation of the second theme concerning training, the responsible committee emphasized that the needs of each SAI have to be assessed, and adequate methods and interventions then have to be chosen in accordance with those needs.[18] Similar to the performance-audit course, when differences between countries were sometimes specified, the auditors appear to refer primarily to levels of development and the sizes of the countries, implying they were all aiming at the same development, in the same direction. This was specifically evident in a

speech concerning the strategic plan for AFROSAI 2006–2011, held by the Auditor General of South Africa, who would be the next president of AFROSAI. In the speech, he pointed out that countries in Africa were at different levels of development as well as differing in size, which could imply that they had different needs. Still, he continued by saying that different government structures should not inhibit knowledge sharing, development or implementation of the international standards. In addition, several other speakers at the congress expressed an ambition to work for harmonized audit structures around the world.[19]

The sensitivity to differences in development when implementing international standards may be regarded as confirming the arguments in the development literature. Still, as pointed out above, no one expressed that any adjustments to the international standard were necessary to make them suit the local African environment, or argued that the internationally formulated standards were inappropriate solutions for their problems. Rather, the auditors' sensitivity to the context is interpreted to concern what kind of capacity needs to be strengthened as well as the type of support they would need in order to comply better with the requirements in the international standards.

Assessments and peer review

In its documents, the AFROSAI-E state that, in order for an SAI to be able to move forward, there is a need for the SAI to know its position in relation to international standards as well as in relation to other SAIs in the region. As a part of this work, AFROSAI-E conducts assessments of member SAIs in the region to establish the level of the SAI within various areas and to establish what needs to be done in order for the SAI to move forward. The assessments conducted are self-assessments as well as assessments by means of peer review, in which professional auditors from other member SAIs as well as auditors from AFROSAI-E's institutional partners, conduct the reviews. AFROSAI-E's ambition is that peer reviews should be held on a regular basis, and that each SAI should be peer reviewed every three years.[20] The AFROSAI-E has constructed an institutional framework with five levels in which the SAIs are evaluated in areas such as independence, human resources, training and audit standards and methodologies. This assessment is intended to function as a benchmark for the SAIs in the region, and the performances of the SAIs are ranked and published.[21] In interviews, the managers at the secretariat pointed out that they are careful when they handle this information: they do not release reports that say, for instance, that country X and Y are not following the manual. Instead, they present an overview

of how each SAI corresponds to the different levels (Interview A12). In interviews, it was also emphasized that the quality-assurance reviews are voluntary for the individual SAIs:

> Nothing was pushed on to them, everything was at their own request, even with the quality assurance...[;] we didn't say we are coming[;] we said the advantages, guys, we are here for you, this is your organization, we are able to help you[,] we have this, that and that, but it is for you to use the services, it is for you to ask for it.
>
> (Interview A16)

This confirms what was discussed earlier in this chapter regarding the features of AFROSAI-E: that is, that it lacks authority and focuses instead on voluntary mechanisms in order to make its members move in the right direction. Here, the secretariat also uses ranking lists and benchmarks to enable comparisons between organizations and create peer pressure, which managers at the secretariat argue impact the SAIs (Interviews A13, A16). The use and impact of ranking lists, and the resultant professional pressure to imitate more successful organizations, illustrates how the secretariat expected the African SAIs to act in a manner similar to how organizations in the West are described to act. However, while some auditors in interviews argued that these mechanisms affect the organizations, other respondents were more skeptical, saying that this effect is limited: it may be evident immediately after a workshop, but eventually the effect subsides and there will be no changes in the organization (Interviews A10, A15).

   In peer reviews, experts from the institutional partners outside the region are invited to participate in the assessment teams. This is also the usual procedure when the secretariat aims at assuring the quality of its work. The technical committee, as described earlier in this chapter, consists of experts from within as well as outside the region who, together with the managers at the secretariat, discuss all the guidance material produced by the secretariat as a part of assuring its quality.[22] The idea of peer review in order to improve the quality was also evident during the training course for performance auditors. At the course, participants reviewed and commented on the reports from the other participants.

   The process of reviewing and assessing one another's work in various contexts appears to be part of how their professional community works. In addition, in the observations from the course the auditors gave the impression of being receptive to their peers' opinions on their own work. In an interview with an auditor at the regional secretariat, the auditor

argued that it is typical of African culture not to criticize (Interview A17). However, in the group of African auditors participating at the perform-ance-audit course, this did not seem to apply. Comments made were sometimes harsh and directly critical of the work of auditors from other countries, without anyone specifically reacting to those comments.[23]

Peer review may be considered as an aid for auditors to improve their work, which was the impression from the observations made during the performance-audit training course and the technical committee meeting as well as being how peer reviews were described in interviews and in informal conversations.[24] Still, peer review may be regarded as a stricter instrument used by the profession to monitor the work of auditors in order to create compliance with the professional standards. An example of the more disciplinary side of the audit profession was a speech held at the AFROSAI congress (although this was not the overall impression gathered from the arenas). An invited speaker, from an organization named Independent Regulatory Board for Auditors (IRBA), stressed that it was crucially important for auditors to follow standards. He also stated that the professional organization he represented monitors auditors and punishes those who do not comply with the standards – for instance by withdrawing their auditor's license.[25] This statement may be under-stood as a way of creating more external legitimacy for the profession by ensuring that individual auditors follow the professional standards and disciplining those who deviate from those standards (cf. Jonnergård and Erlingsdottír 2008). To some extent, such a statement can be interpreted as a coercive aspect of the international standards and how African countries are being forced to comply with international practices, which in some of the development literature is claimed to be the reasons for why externally originated structures are established in Africa. However, the invited speaker was from South Africa. Thus, he was not an external actor imposing standards from outside; rather he could be regarded as representing the audit profession in Africa. From this perspective, the speech may instead be regarded as a way of reinforcing the auditors' professional commitment.

Apart from the professional commitment to follow standards, the auditors mentioned several *advantages* of using the same audit struc-tures and practices globally. These advantages included their approach to regarding the international standards as actually representing the best way to conduct audits, but they also referred to a *practical dimension*. The quality reviews of the SAIs in the region exemplify this practical dimension. The auditors argued that if the assessment teams, consisting of auditors from other SAIs in the region as well as from other parts of

the world, are familiar with how the work in the SAI is structured and how they conduct their work, it is much easier for them to conduct the quality review (Interview A12). Using the same terminologies and methodologies also makes it possible to conduct joint training in the region, as well as making it possible for the auditors to discuss their problems and to help each other (Interviews A12, A16). A manager at the regional secretariat argued that harmonized structures were very positive, since the auditors in the region were then able to 'phone each other, in audit causes, and they might know somebody on that side who could help' (Interview A16). Naturally, it was added, this was also based on the auditors in the region knowing each other and having met at training courses and workshops. Likewise, it was added that using harmonized audit structures not only could enable stronger SAIs in the region to help the weaker ones, but harmonizing audit structures and practices around the world also enabled stronger regions, such as Europe, to help developing regions like Africa (Interviews A16, A17).

4
State Audit Conceptualized

In this study, the key focus is on the relationship between international standards of public-sector audit and how such standards are handled by auditors in a Sub-Saharan African context. Due to the extensive range of international audit standards, operationalization of the standards is necessary to not only study what the auditors express, in terms of their views and opinions about international standards in general, but also the actions they take. In order to sort among all standards, the literature on public audit and what is argued to be the main characteristics for public audit institutions is used. Then, in accordance with the literature and the international public audit standards per se, the standards are operationalized into a model of a Supreme Audit Institution. The aim with the model is to enable a comparison to be made between what is described in the international standards and what may be considered national practices at the SAIs in Namibia and Botswana. Important to note is that the study has not the ambition to study the auditors' everyday practice and to what extent they use international audit standards in their daily work. Rather, with the help of the model, the study focuses on the main characteristics of international standards and how the SAIs in Namibia and Botswana have handled these areas throughout the years.

In this chapter, a broad overview of different kinds of audit will first be provided. Secondly, a description will be given of the international public audit standards and the professional international organizations promoting these standards, that is, INTOSAI. Thirdly, an operationalized model of a Supreme Audit Institution, based on the literature and international standards will be outlined and, at the end of the chapter, there will be a methodological discussion of the case studies conducted in Namibia and Botswana.

Audit

As noted in Chapter 1, the establishment of mechanisms for holding public officials accountable has deep historic roots in organizing the democratic state. Control of public officials was also discussed by Max Weber ([1922]; 1978) as a significant way to ensure the function of the bureaucracy. In the description of the specific characteristic of the bureaucracy, Weber ([1922] 1978) emphasized the importance of public officials having secure salaries and clear career paths, but he also considered control and discipline, as well as being able to criticize public officials in public, to be important elements for a bureaucracy to be both maintained and successful. He argued that specific characteristics of the bureaucracy, such as the impersonal character of the work and the separation between the private and the public, would be advantageous for such mechanisms of discipline. Weber did not specify how such discipline and control should be arranged; the only suggestions were that control and discipline should show 'consideration for the public official's honor,' as well as 'possibilities of public criticism' (p. 968):

> Taut discipline and control which at the same time have consideration for the official's sense of honor…as well as the possibility of public criticism, also work in the direction. With all this, the bureaucratic apparatus functions more assuredly than does legal enslavement of the functionaries.…The purely impersonal character of the office, with its separation of the private sphere from that of the official activities, facilitates the official's integration into the given functional conditions of the disciplined mechanism.
>
> (Weber [1922] 1978 p. 968)

Although Weber does not explicitly mention audit as such a mechanism for discipline and control, considering the characteristics of the state audit, his description encompasses well the role and function of state audits within a democratic state. State audit includes control of the public officials by means of the audit process, as well as providing possibilities for public criticism of officials by the provision of audit information about public-sector performance, to the government and the parliament (cf. Ahlbäck 1999).

Although most people are likely to have an idea of what audit is about, the role and character of state audit is not as clear as it first may appear. The role of audit has changed throughout history and different ideas of its role and responsibilities are enhanced in different contexts (Flint

1988; Larsson 2005; Power 1999; Öhman 2007). Audit as a concept is commonly used in the wider sense of general scrutiny, inspection and monitoring. A phenomenon that scholars claim has increased during the last years (Dye and Staphenhurst 1998; Gendron, Cooper and Townley 2007; Guénin-Paracini and Gendron 2010; Hood et al. 1999; Johansson 2006; Pentland 2000; Power 1999; Rose-Ackerman 2005; Skaerbaek 2009), some even claim we are now living in an 'audit society' (cf. Power 1999; 2005). However, the discussion here does not concern audit in such a wide sense, instead the focus is audit as carried out by professional auditors within government.

Mainly there are two types of state audit; performance audit and financial audit. Value for money audit is also a term frequently used by scholars and professionals, and it describes the same type of audit as a performance audit. However, to avoid confusion the term performance audit will be used throughout this study; performance audit is also the term preferred by the professional international organization, INTOSAI. In addition, compliance with various laws and regulations is a part of auditing, and it is included in financial as well as performance audits. Financial and compliance audits together are occasionally called regularity audits, for instance in *The Regularity Audit Manual* by the African Organization of Supreme Audit Institutions in English Speaking Africa. In the present book, the term financial audit is used to avoid misunderstandings, although it includes compliance audit and is sometimes called regularity audit.

Performance audit

Performance audit, as a specific type of audit within the public sector, is generally regarded to have emerged during the 1960s and 1970s as a result of the expansion of the public sector. With the expansion of public services, it became more difficult for politicians and citizens to have an overview of the implementation of public policies. Consequently, demand grew for a different kind of audit, focusing more on the performance of the auditee than on its financial statements (Ahlbäck 1999; Riksrevisionsverket [Swedish National Audit Office] 1998). In addition, several public-sector organizations changed to program budgeting. Program budgeting aimed to increase effectiveness by dividing activities into programs attached to various goals. To meet evaluation demands for determining how well goals had been fulfilled, performance audit was developed (Swedish National Audit Office 1999 pp. 18–9)

Power (1999) claims that despite the historically long interest in Great Britain in the performance of public-sector organizations, the scope

and significance of performance audit grew above all in the 1980s. As a part of the rise of New Public Management, the increased interest in performance audit was linked to a general concern over the (in)effectiveness in the public sector. Within New Public Management, ideas such as cost control, effectiveness and the citizens' right to value for their money were emphasized; accordingly performance audit became an instrument for realizing these ideas (pp. 42–52). Performance audit is guided by the audit orientations of economy, efficiency and effectiveness (Flint 1988 p. 11; Power 1999 pp. 49–50; Swedish National Audit Office 1999). Power (1999) gives the following definitions of the three guiding orientations, '*Economy* as accountability for obtaining the best possible terms under which resources are acquired. *Efficiency* as accountability for ensuring that maximum output is obtained from the resources employed or that minimum resources are used to achieve a given level of output/service. *Effectiveness* as accountability for ensuring that outcomes conform to intentions, as defined in programs' (p. 50). Hence, performance audit concerns the relationship between output and outcome, the resources given and the intentions and goals of the activity, aiming at maximizing high quality at the lowest possible cost.

It has been discussed whether performance audit should be seen as auditing; given its character it could perhaps be regarded as a form of program evaluation (Barzelay 1997; Roberts and Pollitt 1994). Financial audit, including compliance audit, normally covers the above aspects as well, though to a lesser extent. The aspects are included in the scope of the audit when the activities of the auditee are examined. In the financial audit process, the auditor reviews the way the auditee has performed pursuant to its regulations and directives, which in public organizations includes aspects of economy, efficiency and effectiveness. Performance audit evolved as an evaluation and extension of these aspects of financial audit (Power 1999 p. 50). Hence, the focus of performance audit is more on the output and outcome of the activity; to be compared with financial audit in which the main focus is on the processes leading to the outcome (Barzelay 1997). Furthermore, financial audit is based on a wide range of specific norms and guidelines for how various situations and valuations should be handled. Beyond the theoretical framework of economy, efficiency and effectiveness, there are no such specific standards for performance audit within the international community. Performance audits are often thematic reviews of programs, covering a policy area within one ministry or covering a whole sector (Swedish National Audit Office 1999).

Moreover, the prevalence of performance audit, as well as whether national legislation prescribes performance audit of the public entities as mandatory, also varies between countries. For instance, in Sweden there are legal obligations for the Swedish National Audit Office (SNAO) to carry out financial audits of public entities. Such legal obligations do not exist for performance audit; rather, the legal statutes concerning performance audit declare that it is voluntary for the SNAO to conduct performance audits in the public sector (cf. SFS Lag 2002: 1022; *om revision av statlig verksamhet* [Act 2002:1022: on Audit of Government Entities]).

Financial audit

If the expansion of performance audit is more of a recent phenomenon, financial audit has a longer history, within commerce but also within the state. As discussed in the first chapter, despite the rise of the 'audit society' and 'rituals of verifications' (cf. Power 1999), the desire to verify and control how financial transactions are handled goes back for as long as resources have been entrusted to another party than the owner (Flint 1988):

> The state auditor, professional or elected, was one of the first of all administrative technicians; in the Nile kingdoms, in Athens as one of the *Logistai*, or in Rome as one of the *Quaestores*. Similarly, in the new civilizations of our European middle ages, we meet again with this inevitable official, ensuring that the state receives its due from its creditors and that its debts are being measured and met with exactitude.
>
> (Normanton 1966 p. 13)

Normanton, in his pioneer work on government audit, gives an historic and a comparative review of the public audit mechanisms in Europe and the United States, with a start in the Middle Ages. As well as officials to collect the taxes, medieval kings and queens had certain officials to control that the revenue collected was correct. In Britain at this time, these procedures of verification were of juridical arte, and the public officials were responsible directly to the sovereign. Cassel (1996) claims that the countries in which the predecessors of the audit in modern times are to be found within the United Kingdom, in particular in Scotland. Already in 1734, Scotland had several independent auditors, who in 1853 formed their own professional organization (p. 89). Systems similar to the British, in which the king held his servants accountable through some

kind of juridical committee, existed throughout the European kingdoms and republics, as in the Venetian Republic, the Kingdom of Naples, and France during the thirteenth-century reign of Louis IX.. These permanent medieval versions of audit institutions played an important part in the general administrations and over the centuries; however, the various state audit systems have altered in statute and function as well as in their organizational placement (Normanton 1966 pp. 13–27).

Today, two different audit systems dominate around the world: the parliamentarian system and the juridical system. In the parliamentarian audit system, that is the Westminster system, the highest audit institution (the SAI) in the country reports to parliament. In parliament, the report of the auditor general is submitted and discussed in the public accounts committee, whose members are representative of the distribution of seats in the parliament. In cases in which the auditors discover misuse of funds, or fraud or corruption, there is no possibility for the SAI to take legal action; instead it has to submit such cases to the legal authorities (World Bank 2002). In addition to the parliamentary report, in the Westminster system the SAI writes recommendations for the entities audited, in accordance with the findings made during the audit process. However, there is no possibility for the SAI to make its recommendations mandatory or to impose any sanctions on the auditees in situations in which the recommendations are not followed; following the recommendations of the state auditors is voluntary (Johansson 2006). The Westminster system is used in the English-speaking African countries, as well as in several other Commonwealth countries, such as Australia, Canada and India (World Bank 2002).

The juridical audit system is built around a court of auditors and constitutes part of a country's judiciary. In addition to an administrative authority, the court of auditors also holds legal authority and has the possibility to press charges against the entities audited. The role of parliament is less prominent in the legal system than in the Westminster system. Despite possible forms of cooperation between the parliament and the court of auditors, the SAI is not obliged to report to the parliament. The legal system, with courts of auditors, is particularly common in the French-speaking countries in Africa, in several Latin American countries, as well as in the Latin countries of Europe such as France, Italy, Portugal and Spain (World Bank 2002).

Considering the rich historical comparative overview of public auditing, in particular in the United Kingdom, Normanton discusses audit arrangements in the British colonies remarkably little, within the colonies as well as the audit arrangements between the colonies and

the audit institutions in the European countries. At the end of the nineteenth century the United Kingdom used the Westminster system, and the U.K. auditor general worked in close association with the Public Accounts Committees in Parliament. For the British colonial territories, a special director of the Oversea Audit Service reported to the auditor general. In 1910, a special Colonial Audit Department was created and attached to the Colonial Office (Normanton 1966 pp. 294, 294n).

Auditors, fraud and corruption

Financial audit throughout history has focused on control and verification of resources, which have been entrusted to a party other than the owner. The control was to ensure that resources were managed in line with prescribed directives and not misused. (Flint 1988). Consequently, the detection of misuse of resources and fraud as an objective within financial audit is not an illogical conclusion. However, the role of auditors in detecting fraud and corruption is debated, not only among scholars (Power 1999 p. 21), but also between the profession and stakeholders such as the state, the political parties (Larsson 2005) and the general public (Cullinan and Sutton 2002). As Larsson (2005) notes, in a survey carried out by the professional organization for authorized auditors in Sweden (FAR) in 1979, stakeholders had a different view of the role of auditors than did the professional organization: '[T]he majority of Swedish corporate representatives believed that auditors already had the responsibility of preventing tax crime, currency crime, fraud and bribery' (p. 133). The response from the profession, however, was defensive, claiming they had no possibility to include such responsibilities in their professional duties (Ibid.).

In the literature, this misconception of the audit role is discussed as the expectation gap (see, for instance, Chowdhury and Innes 1998; Cullinan and Sutton 2002; Fadzly and Ahmad 2004; Larsson 2005; Shaikh and Thala 2003; Öhman 2007). Cullinan and Sutton (2002) argue that, despite efforts from the audit profession to meet some of the demands from the general public and bridge expectation gaps, the focus of audits is not effective in terms of detecting fraud and corruption. They claim that the audit process is focused on detecting fraud among lower-level employees, but a large majority of fraud and corruption is conducted by top management, for whom there is a lack of effective control mechanisms (Ibid.). Cullinan and Sutton mean that auditors are too aligned with top management to meet demands for detecting fraud, and that auditors are: 'paying lip-service' in terms of fraud detection (p. 297). In their study of the auditors' view of their role and responsibility, Öhman

and colleagues (2006) concluded that auditors in general lack sensitivity towards the interests of the general public and other stakeholders, and that they were not very interested in bridging the expectation gap. Öhman and colleagues argue that, due to the self-regulation of the profession, there are few chances for stakeholders actually to influence this situation. Having an unclear situation and differing perceptions of the role and responsibilities of auditors, however, may have consequences for the audit profession, such as diminished legitimacy as well as a decrease in the trust of their professional judgments (Cullinan and Sutton 2002).

Professional organizations and international public audit standards

To a large extent, audit has been a self-regulating occupation (Byington, Sutton and Munter 1990; Öhman 2007), and although national legislation outlines frameworks of rules and regulations for auditing, much of the guidance is determined by the professional audit and accountant organizations. Constituting a profession, auditors are expected to follow standards prescribed by their professional bodies (Flint 1988) and, on an international level, the most dominant organization setting standards for auditors and accountants is the International Federation of Accountants (IFAC). The IFAC issues the International Standards on Auditing (ISA), which are primarily developed to encompass audits within the private sector. For public-sector auditing, the organization setting international standards is the International Organization of Supreme Audit Institutions (INTOSAI).

INTOSAI was founded in 1953, at an international congress for Supreme Audit Institutions. The congress was preceded by a decision to create a forum for government audit, which was taken at a post-Second World War conference on administrative sciences, in which several SAIs were represented. At the first international INTOSAI congress, delegates representing 34 countries attended. Today, roughly all the SAIs in the countries who are members of the United Nations are members of INTOSAI. Membership is voluntary and open for SAIs in all countries that are members of the United Nations (INTOSAI 2004). Since its foundation, the aim of the organization has been to encourage the exchange of ideas and practices among public-sector auditors around the world (INTOSAI 2004). Franz Fielder (2004), Secretary General of INTOSAI and President of the Austrian Court of Audit, explained the ambitions of the organization through the years in the following way:

> Inspired by the idea of pooling know-how gained from practical audit experiences on different continents and making it accessible to all interested SAIs, the young INTOSAI selected a Latin motto, *Experientia mutual omnibus prodest* ('Mutual Experience Benefits All') as its guiding principle, one which still directs its course today. Thus, INTOSAI professed its intention to contribute to improving audit on a global scale by the transfer and multiplication of know-how.
>
> (Fiedler 2004 p. 140)

Decisions to adopt new standards or amendments of old standards are taken at the INTOSAI congresses, which are held every three years. All member SAIs around the world are represented, holding one vote each. Prior to decisions to adopt standards at a congress, a specific committee, the professional standards committee, has worked with the creation or amendments of the standards (INTOSAI 2007). The professional standards committee consists of representatives from various member countries in the INTOSAI community, advanced industrial countries, as well as representatives from the developing world (INTOSAI Professional Standards Committee 2007). Between congresses, a governing board of 18 members runs the organization. The board members are elected on a regular basis and the leadership is rotated. On the governing board, each of the regional groups as well as each major form of public audit system are always represented to ensure that all members are fairly represented (INTOSAI 2007).

The type of association INTOSAI constitutes is called a meta-organization by Ahrne and Brunsson (2008), that is, an association with other organizations as members. Ahrne and Brunsson suggest that meta-organizations typically base their membership on some kind of similarity among the organizations, and that membership is normally voluntary. As discussed in previous chapters, meta-organizations are often established to strengthen similarities among members and thereby strengthen their identity as a part of the association. The degree of identity formation among members varies across different meta-organizations. Some of them have extensive rules and regulations, by which compliance as well as membership becomes an important part of the individual organization's identity (Ahrne and Brunsson 2008; Knoke 1986).

The INTOSAI standards

Since the establishment of INTOSAI in 1953, over the years the organization has created common declarations on the role of an SAI, as well as standards and guidelines for how to conduct audit in the public sector.

Already at the congress in 1965 it was decided to prepare a glossary for uniform terminology, and in 1977, the first common declaration was adopted, the Lima Declaration, which is a call for independence in governmental auditing. Gradually, the numbers of committees and working groups increased, which resulted in an increased adaptation of standards and guidelines. Step by step, INTOSAI developed standards to cover practically the whole scope of audit (INTOSAI 2004). The new standards as established by INTOSAI were nonetheless regarded by several members as too general. To improve the guidance of the requirements, a number of SAIs used instead the IFAC standards, created for the private sector, which they regarded as being more precise. As a consequence of this situation, at the congress in Budapest in 2004, INTOSAI decided to develop appropriate professional standards for its members and made such development the first goal in its strategic plan (INTOSAI 2005). Since several countries already used the IFAC standards for financial audit, INTOSAI decided not to continue producing its own standards. Instead, it decided to use the IFAC standard and issue a practice note for each standard, which would make the standards suitable for the public sector. The development of public audit standards is a continuous process; several standards were endorsed at the international congress held in South Africa in 2010, and it is planned to adopt more standards in the future (INTOSAI Professional Standards Committee 2007).[1]

The INTOSAI standards are divided into four different levels: (a) Founding principles; (b) prerequisites for the functioning of Supreme Audit Institutions; (c) Fundamental auditing principles; and (d) auditing guidelines, implementation guidelines and specific guidelines. In 1977, INTOSAI endorsed the Lima declaration, which represents the founding principles of governmental audit. The main aim of the declaration is a call for *independent public auditing*. In the Lima declaration, independence includes several aspects of the statutes and function of the SAI. It declares that, the SAI should be an external audit agency and not part of the government structure; recruitment of staff should be independent of government; the SAI should be able to report its findings to parliament independently; and the SAI's finances should be sufficient for accomplishing its assignment and, if necessary, the SAI should be guaranteed its budget by parliament.

Furthermore, the Lima declaration stresses that the independence of the SAI should be guaranteed in the constitution – in particular that the head of the SAI, that is the auditor general, should be protected by the constitution. Additionally, as founding principles for governmental auditing, the Lima declaration states some requirements concerning audit methodology and the audit staff: that it is appropriate for the SAI

to provide audit manuals for the auditors; requirements for auditors to have the appropriate qualifications to carry out their assignments; and the SAI should provide for the further development of the staff at the SAI's theoretical and practical skills. Finally, in the Lima declaration the guiding principle of INTOSAI is explicitly expressed, and it is stated that exchanges among the SAIs of ideas and experiences is the: 'effective means of helping Supreme Audit Institutions accomplish their tasks.'[2]

The second level encompasses standards that constitute *prerequisites* for the function of an SAI, which comprise five declarations and guidelines: the Mexico declaration on independence,[3] guidelines and good practices related to independence,[4] principles of transparency and accountability,[5] principles of transparency – good practices,[6] and finally the code of ethics.[7] The Mexico declaration on SAI independence, a continuation of the Lima declaration, focuses on the means of attaining independence. The means in the declaration are illustrated by principles, serving as ideals for how independence should be attained. Although the declaration recognizes that no SAI currently implements all the principles, INTOSAI still aims for them to be applied by SAIs. Accordingly, the declaration is accompanied by guidelines for good practices, whereby various examples are given for how the principles in the Mexico declarations may be attained.[8]

The guidelines were created in order to see how the eight principles in the Mexico declaration were met by the different SAIs, and they are based upon case studies, including representatives from all regions and audit systems, conducted after the first draught of the Mexico declaration was drawn up.[9] The case studies concluded that within two areas the respondents regarded themselves as particularly vulnerable in regards to independence. The first area was financial and managerial autonomy, where the large majority of the participants declared a lack of power to manage their budgets and allocate funds accordingly. In addition, the lack of available appropriate human and financial resources for the SAI, as well as a lack of appropriate expertise at the auditee, was argued by the respondents to inhibit the SAI from attaining independence. The second area was a lack of effective follow up on the audit recommendations, where the SAIs desired a requirement for the executive to respond to their recommendations.[10]

The standards declaring the principles of transparency and accountability were created to assist internal processes at SAIs for them to develop into transparent and accountable organizations so, as organizations, they could 'lead by example' and promote the principles in their practices. In order to provide guidance for the SAIs on how to become

such an organization and meet the principles, a guideline with practical examples was adopted. INTOSAI stressed that this is a 'living' document; that is, the SAIs were encouraged to share their experiences as their practices within the area developed.[11]

The fifth and final set of standards, established as prerequisites for the function of an SAI, is a code of ethics.[12] In its preamble, the former Swedish Auditor-General, Inga-Britt Ahlenius, states that beyond the fundaments of public audit, as put forward in the Lima declaration, 'the Code of Ethics represents the next level with its statement of values and principles guiding the daily work of the auditors.' She further states: 'One of the principles outlined in the Code of Ethics is the auditors' obligation to apply generally accepted auditing standards.'[13] The code of ethics consists of 33 articles of ethical principles, covering topics such as integrity, objectivity and impartiality for the individual auditor and the auditors' relationships to external parties. Besides, as stated by Ahlenius above, the code of ethics, standards of competence and professional development are drawn up declaring that part of the ethics as auditors is following recognized auditing, accounting and financial standards and only undertaking work that they have the competence to perform – as well as to improve and update their skills, so as to be able to execute their responsibilities as professionals.[14]

Standards on the third level, established as *fundamental auditing principles*, consist of four parts: basic principles, general standards, field standards and reporting standards. INTOSAI stated that these standards were developed to establish a framework for public audit practices. The basic principles contain logical principles and requirements, basic assumptions as well as consistent premises, which in particular should be applied when no specific audit standards apply to the situation.[15] The general standards include standards for the expected qualifications of individual auditors as well as qualifications for the organization in general. In the general standards, it is prescribed that the SAI should adopt policies and procedures for recruiting qualified personnel as well as for continuously training and developing the skills of the auditors. Furthermore, the general standards include requirements for the SAI to provide written guidance, such as audit manuals, to the auditors. Additionally, the general standards contain a section in which ethical considerations are formulated, and aspects similar to those stated in the code of ethics are included. However, in the general standards the situations in which the standards apply are more specific and directed more towards the organization than to the individual auditor.[16] The field and reporting standards aim at providing guidance in the audit process, covering the planning

process, supervision and review, standards of compliance with laws and regulations, audit evidence and standards for reporting procedures.[17]

The fourth and final level of the INTOSAI standards includes auditing guidelines, such as implementation guidelines and specific guidelines. These guidelines aim at translating the fundamental auditing principles into more operational guidelines, which should be sufficiently specific to be used by auditors on a daily basis. As discussed earlier in the chapter, the ISSAIs build on the international standards for the private sector (ISAs). Hence, in the specific ISSAIs for auditing guidelines, the appropriate ISA is referred to and a practice note for the specific conditions of the public sector is added. Development of the ISSAIs is a continuous process, new standards are expounded and changes are made in the previous standards. Currently, more than 40 different implementation guidelines have been endorsed, covering areas such as terms of engagement, audit documentation, planning an audit of financial statements, audit sampling, forming an opinion and reporting on financial statements.[18] The specific guidelines include areas such as auditing international institutions, environmental audit, auditing privatizations, IT audit, audit of public debt and guidelines on audit of disaster-related aid.[19] In addition, INTOSAI has developed a number of documents for guidance of good governance, which cover topics such as internal control standards for the public sector and coordination and cooperation between SAIs and the internal auditors in the public sector.[20]

A Supreme Audit Institution

The extensive range of international standards as presented above implies difficulties in studying how the SAI in Namibia and Botswana have handled the international standards in their organizations. Accordingly, an operationalization of the major features of Supreme Audit Institutions, as stated in the international standards and as emphasized in the literature on public audit, will be outlined as a model. The use of the literature is necessary to sort through all the standards and decide which feature in the standards to study. As will be demonstrated, several aspects emphasized in the literature are also argued in the standards to be important features of a Supreme Audit Institution. Hence, there is no contradiction in basing the model on the standards as well as the literature.

Independence

A dominant characteristic of audit in the literature as well as in the standards is independence. When White and Hollingsworth (1999) discuss the

constitutional role of public-sector audit they emphasize independence. They consider independence as the most central foundation of public-sector audit, an independence that they argue should be guaranteed by the country's constitution. White and Hollingsworth are not alone in stressing the importance of audit independence; most scholars regard independence as the most fundamental part of the audit concept and argue that audit as a mechanism of accountability relies extensively on the auditors being independent (see, for example, Ahlbäck 1999; Cassel 1996; Flint 1988; Mautz and Sharaf 1961; Power 1999; 2005 p. 338). Flint (1988) argues that there would be no need for an external auditor if the auditors were not independent. Without independent auditors, the management of public organizations could just as well present their accounts to their stakeholders, who would have to rely on them. Likewise, when Ahlbäck (1999) argues for the necessity of a body monitoring the public sector to create accountability in the democratic society, her argumentation builds on the need for an external, independent body. The question she raises is not whether independence is necessary, but rather to what extent the Supreme Audit Institutions are able to conduct independent audit of the public sector due to organizational arrangements within the government. Audit may also be an internal function whereby organizations can use internal auditors who conduct audits at the request of management. However, internal auditors are more a management instrument than a mechanism for creating accountability to stakeholders (Flint 1988; White and Hollingsworth 1999).

The importance of independence is also stressed by the auditors' professional organizations. As previously discussed, the main aim of the first declaration of the international community of public auditors is the call for independent governmental auditing. This is the Lima declaration, which also constitutes the founding principle of the organization.[21] After the funding principles were stated in the declaration, INTOSAI formulated further statements and guidelines on independence, such as the Mexico declaration on SAI independence as well as guidelines and good practices related to SAI independence.[22] Moreover, in the code of ethics the importance of the individual auditors acting independently is also emphasized. Although independence is stressed in the international standards, the Lima declaration recognizes that an entirely independent Supreme Audit Institution is not realistic. Independence should rather be viewed in terms of degrees of independence (cf. Cassel 1996 p. 32). However, the standards state the SAI should have enough functional and organizational independence to be able to carry out its audit mandate – and to achieve such sufficient independence several operational aspects are emphasized in the standards.

To operationalize independence in the model, three significant aspects, which are stressed in the standards of independence, were selected. The first is an independent head of the SAI, that is, the auditor general, who is acknowledged in the standards as a key factor for guaranteeing independence. The standards and guidelines on independence recommend the independence of the auditor general be protected in a legal framework, preferably in the country's constitution. In particular, processes of appointment, reappointment and removal from the position should be independent from the executive and protected in the legal framework to the extent that the auditor general is able to act without risk or fear of reprisal.[23]

The second aspect of independence emphasized in the standards is the possibility of full discretion for the SAI throughout the audit process, in which there should be no interference from the executive or the parliament. According to the standards, the SAI should be free to select, plan and execute audits independently, with full access to the necessary documents and information from the auditee. Moreover, the SAI should, on an annual basis, be able to report independently to the parliament on its audit findings.[24] The third and final aspect, through which independence is operationalized, is the ideal of financial and administrative autonomy from the executive.[25] Independence could be guaranteed and operationalized in the two first aspects, but if the SAIs are constrained in terms of resources or have no control over the resources, this independence may be difficult to realize in practice. To be financially and administratively independent implies that the executive should not control or direct the SAIs' access to human or financial resources.[26] To sum up, the independence of the Supreme Audit Institution is operationalized through the three following aspects: *(a) Protection of the auditor general in the constitution; (b) financial and human resources available without direct interferences from the executive; (c) independent selection of audit areas and report of audit findings*.

Standardized work procedures

Another dominant characteristic of a Supreme Audit Institution is the actual *use* of professional audit standards, in terms of the use of audit manuals and standardized working papers. As discussed in this chapter, requirements of the individual auditor in various parts of the audit process are formulated in the professional standards that cover the audit process, including guidelines on how to determine risk and materiality and on planning and executing the audit as well as reporting the findings and expressing an opinion. All procedures, definitions and how to

judge various situations are regulated in the standards. However, despite the extensive regulation of work procedures, a certain degree of discretion and personal influence always exists in professional judgments (Öhman 2007).

Auditors constitute a profession which Abbott (1988) argues is distinguished by a claim for abstract knowledge and application of such knowledge to particular cases; that is to become an auditor there are requirements for particular theoretical education, as well as applying theoretical knowledge to practical cases (p. 8). This combination of theoretical knowledge and practical application implies a certain degree of discretion in the professional role. The tension in the audit profession between a high degree of control and trust in formal procedures and large degrees of discretion, based on trust in the professional judgment, has been discussed by several scholars (for a review, see Power 2003 pp. 380–2). Öhman et al. (2006) argue that too much focus on formal procedures may negatively impact audit as a mechanism of accountability, and they express concern that the focus in audits then becomes 'doing things right' instead of 'doing the right things' (p. 89). In their study, the auditors expressed a preference for carrying out audits that are well embedded in established auditing standards and guidelines. The auditors favored audit areas that were formally well-guided and which paid less attention to the audit's degree of usefulness for the auditee and the stakeholders (pp. 105–7).

Standardized work procedures are also embraced by professional audit organizations, and developing standards and standardized work procedures constitutes a large part of their activities. As discussed above, within the professional community there is an extensive range of standards, guidelines and documents defining 'best practices,' all in order to provide guidance on working as auditors. Moreover, the importance of guidance is stated in the fundamental declaration, the Lima declaration,[27] which encourages the SAIs to provide audit manuals for the auditors as well as to view the importance of following standards as an ethical consideration for auditors. Likewise, the code of ethics states: 'Auditors should know and follow applicable auditing accounting, and financial management standards, policies, procedures and practices.'[28]

Power (2003) argues that the increased number of standards and standardized work procedures within audit is an expression of a demand for legitimacy and control, whereby management of audit organizations tend to emphasize more structured audits in order to control the quality of the audits (p. 381–2). Byington, Sutton and Munter (1990) suggest that the increase in standards and guidelines is a response by the audit

profession to external pressures questioning legitimacy. In order to maintain self-regulation and legitimacy for the professional monopoly, threats have been handled through increasing the issuance of standards and guidelines. In a similar vein, Jonnergård and Erlingsdottír (2008) argue that usage of manuals and standardized procedures may contribute to a higher degree of external legitimacy for the profession, at the expense of individual professional judgment. Byington, Sutton and Munter (1990) exemplify the importance of standards for the profession with court cases that, in deciding on charges of professional negligence, took adherence to professional standards as indicators of whether appropriate and sufficient work had been carried out (p. 309). Consequently, the performance of the auditors is measured against the professional standards, in particular when determining whether any failings exist in the audit process (Flint 1988).

To conclude, regardless of possible disadvantages or advantages with standardized work procedures, in terms of public accountability (Flint 1988; Byington, Sutton and Munter 1990), the interests of the auditees and stakeholders (Öhman et al. 2006) or the self-interest of the audit profession (Byington, Sutton and Munter 1990), the individual auditors (Öhman et al. 2006) or management in the organization (Power 2003), constructing mechanisms for standardized work procedures constitutes a significant part of how work in audit institutions is conducted. Here, standardized work procedures are operationalized through the two following aspects: *(a) Existence and use of audit manuals, which build on international audit standards; (b) standardized work procedures are followed and documented.*

Competence

Not everyone may call themselves an auditor; there is a need for certain skills and qualifications. Since auditors constitute a profession, they are expected to hold certain levels of education and competence defined by the profession. Bédard (1989) claims that the members' knowledge and expertise constitutes the core of all professions, and argues that the uniqueness in the competence is a typical feature for a profession such as auditors (p. 113). In Abbot's (1988) discussion of professions, he argues that professional groups aim to control the knowledge and skill within the profession, and in so doing they exercise authority over techniques and over the abstract knowledge in the area. Through such authority and control, professional groups are able to define and redefine their assignment. As discussed in the previous section, in their ambition to control the audit professionals, a significant part of the work in professional audit organizations consists of formalizing work procedures into

standards, guidelines, manuals and working papers. Nonetheless, the audit profession also exercises control over the abstract knowledge by determining the requirements for becoming a professional auditor. In order to guarantee a minimum qualification level for individual professionals, and thereby a minimum level of the quality in the audits, the professional, standard-making audit organizations regulate entrance to the profession by means of exams (Byington, Sutton and Munter 1990; Bédard 1989). Beyond entry-level requirements for competence, expertise hierarchies exists within professional audit firms, where the most experienced auditors are found at the top of the organizations or in areas of specialization, for instance taxation (Bédard 1989 p. 114).

The guarantees of competence or professional expertise may be regarded as a prerequisite for the trustworthiness of the audits (Flint 1988). Similar to standardized work procedures, in order to create creditability for audit as a trustworthy mechanism of accountability, the competence of the performers is essential. Consequently, the professional organizations here have a decisive role in creating sufficient credibility for the profession through guaranteeing the competence of their individual members (Cassel 1996 pp. 153–5).

According to Flint (1988), competence is regarded as the first requirement of an auditor, a competence attained not only through education but also through training and experience. He argues that competence is important for the trustworthiness of the audits, not only for the profession but, more importantly, for the opinions and statements in their reports. If there is any doubt about the competence in the audit's examination, it is most likely that the audit opinion, as well as the report, will not be trusted. Consequently, the audit will be viewed as being of less value in the accountability process. Accordingly, auditors ought to have the capacity and qualifications necessary to carry out audits in such a way that the audits, as well as the audit reports, earn trust among all stakeholders (Flint 1988 pp. 48–51). Another implication of insufficient competence, raised by Isaksson and Bigsten (2012), is that it could limit independence. In their examination into how capacity constraints affect independence at the Supreme Audit Institution of Rwanda, Isaksson and Bigsten argue that the difficulties for the SAI to retain competent and experienced staff leads to a situation in which the SAI becomes more dependent on the auditee. With insufficient competence and expertise, the SAI will have difficulties in demanding appropriate information, as well as being less able to judge professionally the information provided by the auditee.

Likewise, the question of competence is regarded as a significant issue by the professional organizations (cf. Bédard 1989 p. 113), and in the

founding principles of INTOSAI the importance of adequate compe-
tence is raised. The fourteenth section of the Lima declaration states
the importance of appropriate qualifications for the audit staff in the
execution of audits. Likewise, competence constitutes a part of the
INTOSAI code of ethics, which state that auditors 'must not undertake
work they are not competent to perform,' and that they have: 'a duty to
conduct themselves in a professional manner at all times and to apply
high professional standards in carrying out their work to enable them
to perform their duties competently and with impartiality.'[29] According
to the INTOSAI standards, appropriate competence at entry level is
not sufficient; continuous development of professional skills is also
required. The code of ethics requires auditors to take individual respon-
sibility for revision and advancement of their skills in accordance with
the development of their responsibility.[30] Furthermore, the Lima decla-
ration states that there is an organizational responsibility for the SAI to
provide professional development for auditors. Through various training
programs, in universities as well as in internal programs, the SAI should
improve professional development, theoretically as well as practically.[31]
To sum up: in the model competence is operationalized through the two
following aspects: *(a) The auditors hold the appropriate level of education
and qualifications; (b) possibilities to increase levels of competence through
further education and training abilities.*

Table 4.1   Operationalized model of a Supreme Audit Institution

Pillars of a Supreme Audit Institution	Operationalization
Independence	• Protection of the auditor general in the constitution • Financial and human resources available without direct interference from the executive • Independent selection of audit areas and report of audit findings
Standardized work procedures	• Existence and use of audit manuals, which build on international audit standards • Standardized work procedures are followed and documented
Competence	• Auditors hold the appropriate level of education and qualifications • Possibilities to increase levels of competence through further education and training abilities

Methodology used in the studies of
Namibia and Botswana

In Namibia and Botswana, two rounds of personal interviews were conducted at the Supreme Audit Institutions, the first in 2009, and the second in 2010. In the first round of interviews, the questions were more general in order to encompass a broad spectrum of the auditors' situation, their views on the international standards and how they regarded them in their local context (cf. Kvale and Brinkmann 2009). In the first round the main part of the interviews was conducted with auditors in higher positions within the organization; all interviews were recorded with a tape recorder and transcribed. In the second round, more specific questions were asked, based on the operationalized model of an SAI. During the second field trip, the interviews were written down as field notes and transcribed shortly after the interview took place. The reason for not using a tape recorder and transcribing the interviews during the second round of interviews was due to the already large amount of empirical data collected. There was a strong familiarity with the area; several facts had already been brought to light and some only needed to be confirmed and described more explicitly. To obtain a broad picture and not just a top management perspective, auditors who worked in middle-management positions as well as auditors without management responsibility were the focus for the second round of interviews. In addition, although with some exceptions, in general the auditors interviewed had been educated in Namibia and Botswana.

To create possibilities for the auditors (particular those in lower positions) to speak freely about their work environment, they were ensured confidentiality, that is, they were assured that their names would not be written in the present book. Additionally, the individuals interviewed were allowed to review the quotations taken from their interview and to agree to using them, which they were promised when the interview was carried out.

In the second round of interviews, some of the subjects from the first round were interviewed again; this was because of their special positions or the opportunity to make use of an already-established connection for further information. As this implies, the number of interviews conducted was slightly higher than the number of auditors interviewed. At the Supreme Audit Institution of Botswana, 25 interviews were conducted with 18 officials, and at the Supreme Audit Institution of Namibia, 24 interviews with 20 officials were conducted.[32]

5
The National Audit Offices of Botswana and Namibia

The chapter is structured as follows. First, is a short description of Botswana and an overview of the development of Botswana's Office of the Auditor General (OAG). Next, a similar presentation of Namibia and the Office of the Auditor General (OAG) in Namibia are provided. Second, there is a presentation of the results in the study: first the auditors' perceptions of international standards in general, and next a presentation of how the organizations have handled the practices outlined in the model of a Supreme Audit Institution.

Botswana

Botswana is generally regarded as a successful African country with high levels of good governance (see, for example, Acemoglu, Johnson and Robinson 2003). Since 1965, Botswana has experienced an average annual growth rate of around 7 percent (Robinson and Parsons 2006; World Bank 2010). This extraordinary growth may to a large extent be explained by the discovery of diamonds in the end of the 1960s. With the economy primarily comprising the mining industry, the country generates a gross national income (GNI) per capita of 13,204 (PPP 2008 $).[1] In contrast to other resource-rich African countries, Botswana's government has managed its natural resources well, and large investments have been made in infrastructure, education and health systems (Acemoglu, Johnson and Robinson 2003). The level of education has increased from a situation at independence in which only about 100 Batswana had passed through secondary school (Acemoglu, Johnson and Robinson 2003 pp. 80–3), to literacy levels of 69 percent in 1991 and 83 percent in 2008 for adults above 15 years of age (World Bank 2008). In addition, Botswana is also recognized to be the least corrupt

country in Africa. In Transparency International's annual corruption perception index (CPI), Botswana obtained a CPI level of 5.8 in 2010, which is comparable with the average for European countries and much lower than the average for African countries.[2]

Botswana's success is explained to a large extent by sound economic policies created by good political leadership and implemented through good political institutions (Acemoglu, Johnson and Robinson 2003; Adamolekun and Morgan 1999; Hillbom 2008; Maundeni 2001; Robinson and Parsons 2006). Or, as Robinson and Parsons describe it: 'Just as the academic consensus argues that Africa's failure is a failure of governance, it also argues that Botswana's success is a success of governance' (Robinson and Parson 2006 p. 103). Although the country has experienced high levels of growth over a long period, inequality in the country is high; accordingly, Botswana faces significant challenges in terms of high levels of poverty as well as an unemployment rate at around 20 percent (World Bank 2010).[3]

Although Botswana was not a colony in the traditional sense, it did constitute a British protectorate during the period between 1885 and 1966. During the turbulent period in Southern Africa in the nineteen century, the tribes in Botswana faced an uncertain situation as the Boers in South Africa traveled north. In the search for protection, representatives from the largest tribe, the Tswanas, asked the British to let them become a protectorate. Due to Botswana's strategic position, bordering on the German colony of South West Africa (Namibia) and the Boer states, rather than its need for protection, Botswana was declared as the Bechuanaland Protectorate by the British in 1885 (Acemoglu, Johnson and Robinson 2003). Until independence in 1966, and together with the other British protectorates, of Basutoland (Lesotho) and Swaziland, Botswana was governed by the British high commissioner in South Africa, from the administrative capital, Mafikeng. The British did not spend much on infrastructure or on further development in the protectorates (Robinson and Parsons 2006). At the time of independence, there were only 12 kilometers of paved road in the country and, in addition to the 100 who had passed through secondary school, there were only 22 Batswana who had graduated from university. Since there was no university in Botswana, they had all acquired their educations abroad (Acemoglu, Johnson and Robinson 2003 p. 80–1).

In 1966, the protectorate became the Republic of Botswana. The Botswana Democratic Party (BDP) had won the first elections with 80 percent of the votes in 1965, and although the number of votes has declined since independence, the BDP has won every election to the

National Assembly following the first elections (Acemoglu, Johnson and Robinson 2003; Adamolekun and Morgan 1999). In the constitution of Botswana, the power is to the hands of the central government. The executive power is held by the president, who is elected by the National Assembly. The National Assembly consists of 31 elected members, and 4 members especially appointed by the president. The traditional tribal chiefs are gathered in the House of Chiefs and act in an advisory role to the government (Acemoglu, Johnson and Robinson 2003; Adamolekun and Morgan 1999).[4] When the country became independent, the administration faced a challenging situation having so few educated citizens. As a consequence, the new government decided to keep expatriates, primarily British, and to continue to use foreigners, as advisors working in the government, until there were enough educated citizens to replace them (Ibid.).

The development of the Office of the Auditor General in Botswana

Prior to independence, the headquarters for the governmental audit in the protectorates (then Bechuanaland Protectorate) was placed in Pretoria, South Africa. It was named the High Commission Territories and included apart from Botswana, Lesotho (then Basutoland) and Swaziland. A senior auditor was placed in each country, in Botswana the senior auditor was placed in Mafikeng, which at that time was the seat of government.

By the time of independence, Botswana had obtained its own national audit office, which in the 1970s was given the name Office of the Auditor General (OAG) of Botswana.[5] After independence, Botswana was unable to finance its audit office so it was granted aid by the British. In addition, the British assisted the OAG with technical support, as well as providing funds for training. The public officials in Botswana could apply for funds and then attend training courses or for a time work on attachment in another audit office in the United Kingdom or in another Commonwealth country. During the first period after independence, the office was 30–35 people in size, of whom 5 were qualified auditors, all British. An interviewee described the work situation at that time as elementary, and stated that the difference between how they worked then and how they work now is large. Unlike today, back then they did not audit the accounts of the departments and ministries. They picked up on small items and details in vouchers, and if they found something strange they made individual inquiries about these details. In the

reports to the Public Accounts Committees in the National Assembly, they reported how many inquiries they had sent to the auditee and whether the auditee had cooperated with the auditor general or not (Interview B25).

The first two auditor generals were British and were only contracted for two or three years. The third auditor general was a Botswana citizen who was appointed as auditor general by the president, in accordance with the constitution. It was possible for the Botswana government to have British officers working in their government due to the quite generous adjustment allowances the British government paid the officers. The allowances paid the difference between the low domestic salary and a British equivalent, and thus made the work in Botswana attractive for the foreign officials. The British government stopped the allowance programs as well as the assistance programs to Botswana in general in the middle of the 1980s, and the British officers were phased out of the Botswana public administration (Interview B25).

Since independence, officers from the OAG have participated in various short-term courses abroad with the aim of increasing the capacity of the office. Such courses have been provided within the Commonwealth, but also within the INTOSAI community. When the INTOSAI Development Initiative (IDI) was established in 1986, the aim was for it to become a focal point to which all developing countries could turn for information and advice about accounting and auditing programs. The focus in these programs was on increasing the basic skills in auditing and accounting practices through training (INTOSAI 2004). The IDI, in cooperation with the Overseas Development Administration in the British National Audit Office, drew up the first audit manual for the OAG in Botswana. The manual was sent to the office in 1993, and a few officers from the OAG were sent on a 'training the trainers' course covering the content in the manual. The idea behind 'training the trainers' courses was to train a few people in the office and provide them with training material so they could train the rest of the staff in their own office, in this case in the use of an audit manual. The capacity-building projects in cooperation with the British National Audit Office and the IDI were not the only development cooperation at the OAG. In the 1990s, the Swedish National Audit Office (SNAO) developed an institutional cooperation program with the office. The development cooperation project between the OAG and the SNAO started in 1992 and lasted until 1998.

In 1998, INTOSAI's Development Initiative was building organizations through which they could work in the region. In the English-speaking countries in Africa, the regional organization became the AFROSAI-E.

The OAG in Botswana is a member of AFROSAI-E, which involves the auditors at the OAG participating in seminars and conferences, which are arranged within the organization. Apart from participation in the regional activities of the AFROSAI-E, the office has also had bilateral agreements with AFROSAI-E.

Namibia

Constituting a young democracy in Africa, Namibia received its independence from South Africa as late as 1990. South Africa took control over Namibia (then South West Africa) in connection with the defeat of Germany in the First World War, although its annexation of the territory was disputed internationally (Du Pisani 2010). Prior to the annexation by South Africa, Namibia was a German colony. From a situation in which trade, missionary activities and minor conflicts existed among the Europeans and the various tribes who inhabited the land, Germany gradually colonized large parts of the territory at the end of the nineteen century (Melber 2010). In 1884, Germany declared the territory a German protectorate, 'German South West Africa,' and signed 'protection treaties' with the local chiefs (2010 p. 29). Initially, mainly economic interests were present; private companies exploited the natural resources and made large profits by trading. Eventually, the German government established a fully fleshed colonial apparatus. The German administration tried to tie the local communities to their governance: local chiefs who cooperated were rewarded, and those who did not were executed or forced to cooperate (2010).

German colonial power was repressive and exclusive; the administration was designed to exclusively favor the white minority. Land was extensively expropriated from Africans to enable the white settlers to invest in large-scale farming. The expropriation of land was supported by the German colonial administration and it ruined the income bases of several tribes. The mining industry grew, and as construction started on a railway and there was an increasing demand for labor on the white-owned farms, the colonial administration forced the Africans to work in these sectors. Although resistance existed among the colonized Africans throughout the colonial period, the increased repression by forced labor caused the Africans to increase their resistance. This resistance escalated into several guerrilla wars in which the German colonial administration met the rebellions with an increasing degree of violence (Melber 2010). The administration executed rebellious leaders, confiscated land and eventually murdered large numbers of Africans. For instance, around

10,000 Namas, out of a population of 20,000, died during the wars of resistance. The German administration gained full control over the territory in 1907, and the surviving members of the African tribes were forced into labor under slave-like conditions (Melber 2010).

In the 1919 Treaty of Versailles, power over the territory was transferred to the Principal Allies and Associated Powers, who in turn granted a mandate of administrative and legislative powers to the Union of South Africa (today South Africa). The mandate was a compromise between self-sovereignty and full annexation, which was advocated by some of the Allied and Associated Powers (Du Pisani 2010). The mandate was supposed to include a fair degree of self-determination and included a supervisory power over the mandate by the League of Nations (Ibid.). As a consequence of the political developments in South Africa, South African rule in South West Africa continued and increased the racial segregation and oppression of black people that the Germans had started (Du Pisani 2010; Lindeke 1995).

Black resistance was shaped in various ways during the years of South African rule, and in the 1960s the first black political parties were created. There was a political struggle within the country and supported by Namibians in exile, among whom one of the main actors was the South West Africa People's Organisation (SWAPO). Internal political struggle, as well as the international and regional political developments in the 1970s and 1980s, eventually paved the way for independence in 1990 (Du Pisani 2010). In the first democratic elections held in 1989, SWAPO gained the majority of the votes, winning 41 out of 72 seats in the National Assembly (Lindeke 1995), and since independence SWAPO has been the governing party. In the 2009 elections, it received 70 percent of the votes to the National Assembly (African Election Project 2010).

The Namibian constitution adopted by the National Assembly in 1990, provides for the division of power among the legislative, executive and judiciary. The president is elected by the people and holds broad discretionary and executive powers (Erasmus 2010). At the time of independence, the new Namibian government faced the challenges of a country with historic legacies of deep conflict and racial segregation and, as a consequence, very high levels of inequality along ethnic lines. In order to put the injustice of the past behind it, the country passed an act of reconciliation, although sensitive issues, such as land reform, still remain to be solved by the government (Chomba 2009).

Literacy rates have steadily grown since independence, from a level of 76 percent in 1991, to 88 percent in 2008 for adults above 15 years of age (World Bank 2008). Namibia, in the first decade of the twenty-first

century has had an average annual growth of 3 percent[6] and a Gross National Income per capital of 6,323 (2008 US$ PPP).[7] Although the GNI is comparatively high for Africa, due to having one of the world's highest levels of inequality and differences in income (UNDP 2010) the country still faces significant poverty levels and unemployment rates of around 20 percent (World Bank 2009).

The development of the Office of the Auditor General in Namibia

Prior to independence, the Office of the Auditor General in Namibia was part of the South African auditor general's office. The Swedish government supported the independence movement in Namibia by providing humanitarian assistance to Namibians in exile, and at the time of independence in 1990, the Swedish International Development Agency (Sida) started a major program to strengthen the capacity of the public administration in the country. The main focus of the program was on three fields: central banking, statistics and the Office of the Auditor General (Bergström 2008).

At the time of independence, the office had a total of 85 posts, with 53 being positions for qualified auditors. Out of the 53 positions, 28 were vacant. Consequently, a number of unqualified staff worked with the audits. The office had problems with recruiting and retaining qualified and experienced staff. It is argued that one principle reason for the inability to keep qualified staff was low salaries, which were much lower in comparison with the private sector (Guteberg and Bull 1995). As a consequence of the limited number of qualified auditors, there was a lack of audit planning and limited use of audit techniques. Furthermore, the OAG hardly used any modern technical aids, such as computer-based audit programs or statistical audit techniques. Evaluations of the office stated that the OAG had a long way to go before it could reach the standards of the audit techniques and methodologies used in the private sector as well as in the state audit offices in developed countries (Guteberg and Bull 1995; see also Hyltander and Watkins 1993). The Sida-funded capacity-building project was organized as institutional cooperation between the Swedish National Audit Office and the Office of the Auditor General. The first project lasted four years, between 1994 and 1998. Further support was provided in two subsequent projects between 1999 and 2003, and between 2004 and 2006.

In their evaluation report, Guteberg and Bull (1992) concluded that the main cause of the long-term problems at Namibia's OAG was the

shortage of appropriate skills (p. 12). In accordance with their recommendation, the activities in the project were focused mainly on different types of training. Working groups and committees were established and given responsibilities for the various activities. The training provided was given to all staff at all levels, not exclusively to the auditors. In the final evaluation of the program, the team leader for the project expressed that the idea of the training in project was to combine continuous theoretical training with 'on-the-job training,' by which the auditors apply the new theory in their practical work. To achieve continuous training and guidance in work situations, the projects were built around a project team of four long-term advisors, three in financial audit and one in performance audit, who worked in the office for several years (Bergström 2008).

In addition, the projects also included a focus on training management, middle as well as senior and, eventually, OAG management took over from the project team the responsibility for overall staff training in the office. This was a strategy to reduce the risk of creating dependency on the long-term external consultants and, instead, make management the natural starting place, to which the staff would turn when they needed guidance (Ibid.).

Following international public audit standards

Changing the work methodology to be in line with higher compliance with international standards was generally viewed by the auditors, both at the OAG in Botswana and the OAG in Namibia, as a positive change in their organizations. The advantages were argued to be that the work procedures and reports would be of higher quality if international standards were followed (see, for example, Interviews B21, B27, N40, N47, N58, N52). The auditors claimed that by following standards it would be easier to recognize the appropriate level for how the work should be done (Interview B27), and that the standards represented 'the correct way of auditing' (Interview N41). An interviewee stated:

> You cannot call yourself an accountant if you don't follow the international standards for accountants. If we want to be regarded as an organization with a certain status, we have to follow standards.
>
> (Interview B21)

It was explained that without international standards, work in the office would not be systematic and different sections in the office would work in different ways. Following standards implies a higher level of

unification of the work within the office, which was viewed positively (Interviews B27, N50). Some auditors argued that the audit procedures they were now using were basically the same as those being used before international standards were introduced to the office. There has just been more work added to the procedures: that is, more planning, better ways of sampling, more attention on judging risk and materiality and, in the end, also more documentation (Interviews B27, N44, N45). In interviews it was stated that it was clearer what the auditor is supposed to do when they followed working papers and the manual in line with the international standards (Interview N44). If they did not have such documents there would be no clear guidance on how to handle various situations (Interview N59). One auditor explained that auditing is about ensuring that the taxpayer's money and the public resources are used properly. Hence, higher quality in their work was a better guarantee for the use of those recourses:

> It is the taxpayers' guarantee that the money is used properly, that there will be a proper control. This is the main point of thinking. This guarantee will increase if the work is done according to standards.
>
> (Interview N47)

Other auditors at various levels in the organizations had the same unproblematic approach to the international standards. They argued that there was no reason for them to develop their own audit standards; rather, such a process was viewed as unnecessary work and would demand time and resources which they did not consider to be available (see, for example, Interviews B24, B25, N48). An auditor made the following statement:

> If there are rules laid down that suit everybody, why shouldn't you follow those rules? The so-called best practices…why should you deviate when there already is recognized best practices? Why should you create your own rules? Why should you invent the wheel when it is already there?
>
> (Interview B25)

A senior manager compared auditing with medical treatment: 'You cure the flu the same way in Namibia as you do in Sweden' (Interview N40). According to him, the way international public audit standards should be regarded is not particularly complicated. He argued that auditing was to be viewed in the same way as medical treatment and explained

that nobody would argue that a doctor should treat Swedish people with the flu any differently than people in Namibia. Similar to medical treatment, the manager claimed that the audit methodology should stay the same in all countries, although the environment may differ (Interview N40).

Another aspect of following standards is the organizations' membership in the international audit organizations, AFROSAI-E and INTOSAI. This membership was significant in the interviews, in which the auditors regarded membership as involving that they should follow the standards issued within the organization. One auditor expressed the view that they have no choice but to follow the standards since they were members of these organizations (Interview N57). Still, the main approach among the auditors was to highlight the advantages they saw in using the same audit methodology within the international as well as regional cooperation. As members of the INTOSAI, they see no reason to deviate from what this organization recognizes as best practice. The use of a similar audit methodology in all countries around the world could be to their advantage, since they could then benefit from the experiences of others (see, for example, Interviews B24, B23, B36, B25, N45, N46, N48):

> Maybe you are having difficulties[,] … but if you know other countries are doing exactly the same thing then … you could ask and learn from others how they overcame certain problems, if they are having any.
>
> (Interview B26)

One advantage of using the same audit methodology within the region and internationally, is said by the auditors in Namibia to be peer reviews. As discussed in Chapter 3, peer reviews are carried out on a regular basis within the regional organization AFROSAI-E. In peer reviews, 'good practices' at the office, in line with the international requirements, are recognized, and areas for improvement are highlighted. Based on the peer reviews, the SAIs in the region are then ranked by how well they fulfill the requirements in the international audit standards (Interviews N49, N52, N55, N59). Although the importance of the SAI's position in terms of the ranking was highlighted in the interviews, the auditors argued to a greater extent that peer reviews were an assurance for the quality of their work. One auditor argued that if all SAIs conducted audits structured in different ways, it would be difficult to conduct peer reviews, and if there were no peer reviews, there would be no one to say whether they conducted audit in an appropriate way and were heading in the right direction (Interview N49).

The auditors' focus on the importance of learning and helping each other as auditors, and how a similar methodology can then be an advantage, is very significant at the OAG in Namibia, and not only with regard to peer reviews (Interviews N45, N46, N48, N49, N52, N58): one auditor gave as an example how the office purchased new audit software. Through AFROSAI-E, they met auditors from Uganda who had long experience with the same software, and the Namibian auditors had been able to learn from the mistakes the auditors in Uganda had made with the system. In this case, the Ugandan auditors also visited the OAG in Namibia, whose auditors in turn made a trip to visit the OAG in Uganda to learn how they used the software (Interview N58). In the same way as the auditors at the OAG in Namibia have received help from the experience of other countries, they have also helped other SAIs. For instance, the office has sent auditors to the SAI in Ghana to help them out with some difficulties they were experiencing with their auditing. The auditor who gave the example argued that such cooperation would not be possible if the SAIs did not work according to the same methodology (Interview N58).

The advantages of using the same audit structures and practices around the world are also expressed in more individual aspects. Similar systems and practices among the Supreme Audit Institutions around the world opens up opportunities for the auditors in Botswana and Namibia, since they could then work in any country in the world, as well as in international organizations such as the UN, which appoints auditors for international assignments. If auditors in Namibia and Botswana were to use a different methodology they would not be able to participate in such missions (Interviews B21, B29, B28, B36, N40, N48, N56, N58).

International recognition was not only essential on a professional level. In an interview, the importance for the country to be able to demonstrate that it was an accountable and open nation internationally was highlighted. Here, ratings of nations by international organizations like Transparency International were mentioned, and it was argued that such opinions are respected worldwide and could affect the extent to which foreign investments are made in a country. The large impact the opinion of the international community has on countries means a country is not able fully to choose freely, even though the standards are voluntary:

> If we want to be role players in this globalized world or village or whatever you want to call it, I don't think we have any choices [as]

to whether we can follow standards or not. Otherwise you risk, you know…being irrelevant and redundant.

<div align="right">(Interview B26)</div>

Since the auditor general's Office ensures that government finances are properly accounted for, the OAG views itself as a key actor for demonstrating the trustworthiness of the government. Accordingly, it was argued that foreign investors and the donor community are interested in whether the office works according to internationally recognized standards, since that would ensure better control of government finances (Interviews B28, B22, B26, N40). One auditor claimed that the only disadvantage compared to similar audit procedures around the world would be if a country were performing badly and did not want this to show in the accounts or audit reports. In such cases, if the country used its own kind of audit standards, it would be possible for it to create its own versions of the financial situation in the country. As a consequence, the auditor claimed that common procedures and a common understanding of audit practices on an international level could only be positive (Interview B28).

Adaptation to local conditions – Customization

Although the auditors in Namibia and Botswana argued for the importance of following standards, some auditors in Botswana also emphasized flexibility in the standards. An auditor claimed that: 'Too big a thing is made about the international standards.' He stated that, previously, the standards were 'a bit more relaxed, and not as rigid as they are today.' Moreover, the same auditor argued that the basics were and always had been the same for an auditor, and that it always concerns the verification of assets, expenditures and utilization of resources, and in the office they followed these basic rules (Interview B25). If these answers indicate that there is room for adjustment, as well as fairly large deviations from the standards due to their flexibility, and how the meaning of what following standards implies is interpreted, this was not agreed upon by other auditors. One auditor in Botswana explained that individuals in their office may say they were following INTOSAI standards in their work when they actually were not:

The office is always talking about standards, it is only that the staff…are not really aware of the standards…The only thing they know they would say is that their auditing is in line with INTOSAI standards. But if you can ask somebody, can you just tell me about

any of the standards you know? I doubt that you will get a response. You will find that it is just talk.

(Interview B27)

This auditor claimed that the recommendations in the standards were not so different from what they had learned in accounting. She stated that the difference between what they do and the requirements in the standards is references to the standards in the documentation. Referring to various standards throughout the documentation would be the appropriate procedure according to the standards, but according to the auditor, this was not always the procedure in the office. As shown in the quotation above, the failure to quote the standards was explained mainly to be a consequence of limited knowledge about the standards (Interview B27). Another auditor in Botswana argued that they had been 'cheating' in the office, since they said they followed standards, when they actually did not. The same auditor stated that there was limited flexibility in the standards. According to him, the standards are strict: 'You can't say that you are following them, if you are not' (Interview B21).

Actual adjustments to the standards made by the two offices will be included in the discussion on each criterion of the model in following sections. However, when the auditors argued that there was a need to customize the standards to their circumstances, they were asked to give examples of such adjustments.

A first aspect mentioned by the auditors, both in Namibia and Botswana, was that they needed to consider the laws of the country to ensure that the audit procedures were carried out according to the constitutional prerequisites and the legal framework, including laws such as the State Financial Act. It was argued that there may be laws in a country that could not be aligned with the standards, and in such situations the country's laws naturally had to be followed (Interviews B23, B24, B30, N52, N58).

The auditors in Namibia and Botswana also argued that the international standards needed to be customized to the accounting systems in the countries. The governments in both countries use the cash-based accounting system for state finances, and since the standards are designed for an accrual system, this implies that they cannot use the working papers for balance sheets. Some auditors in Namibia also argued that countries may use different specific software for financial statements, or that the audit reports can differ in the way they are structured (Interviews N52, N58).

For the auditors working with the central government in Botswana, a major issue with the new manual, based on the standards, was that the

international standards stated that one should audit a ministry as a whole and produce a certificate for one ministry. In Botswana, the procedure was, instead, to audit departments within each ministry. As an example, they audited three or four departments within a ministry per year, and they then changed departments on an annual basis (Interviews B22, B25, B36, B27). It was not clear, whether they had changed the procedures in the office in line with the international standards or if they had kept their old way of audit, that is by department. Some auditors stated that for various reasons they would *not* change procedures, while others claimed that the approach to audit ministries as a whole was more beneficial, indicating that this new procedure was used (Interviews B25, B33, B36). In Namibia, an auditor explains that the OAG has always audited ministries as a whole and then focused, within the ministry, on different areas. In Namibia they produce one report for each ministry, and it did not appear to be problematic (Interview N50).

Auditors in the two countries claimed that, due to limitations in resources, they sometimes found it difficult to keep up with the requirements in the standards. A manager in Botswana claimed that the requirements for competency in the standards could be difficult for them to fulfill, as they had a certain number of people working in the section who had a lower level of education:

> You only have these people, whether the people have the competence for this audit or not. You just have to make do with them. That is really the main thing.
>
> (Interview B22)

When the auditors argued that the lack of resources impeded their possibility of following the standards, they not only claimed it was a current problem for the office, but they also argued that limited resources were a problem for the auditees (Interviews N40, N42). For instance, in the standards, there might be requirements of a separation of duties between officials in a government office; however, the resources available to the auditee may only allow one person to be employed and, as a consequence, they are unable to fulfill the requirements in the standards (Interview N40).

We now turn to a presentation of the results according to the operationalization of international public audit standards, which was outlined as a model in the previous chapter. The three pillars of the model were: independence, standardized work procedures and competence; the results will be presented in that order in the following sections.

Independence

The auditor general: protected in the constitution

An aspect of independence that is significantly emphasized in the international standards is protection for the head of the SAI, the auditor general (AG). In the standards, it is stated that the auditor general should be appointed according to specific procedures written in the constitution. In order for the AG to be able to conduct 'inconvenient' investigations and publish related reports, it should be difficult to remove her or him from the position. To ensure the independence of the auditor general, these procedures should be explicitly stated in the constitution.

In Botswana, the procedures for the appointment and removal of the auditor general were established in the constitution by the time of independence and have not been changed since. Botswana's constitution states that the president appoints the auditor general, who may stay in the position until retirement at the age of 60. Conditions and procedures for removal of the auditor general before retirement age are also stated in the constitution. In paragraph 114, it states that the auditor general may only be removed from the position if there is an inability to perform the duties or if there is misconduct. If such a situation occurs, the constitution draws up specific procedures for how this is to be handled. First, the National Assembly has to approve an investigation into the removal; the assembly then appoints a tribunal to examine the situation and report to the National Assembly. After this examination, the National Assembly decides whether the auditor general is to be removed from office (Government of Botswana 1966).

The previous auditor general in Botswana left office before retirement. He was, however, not removed in accordance with the procedures described above. In an interview it was explained that he wanted to become more involved in politics (Interview B28). By the time of the fieldwork for the study, the AG then had been appointed for only five years and, unlike his predecessors, has the possibility to be reappointed only once. This is a change in practice to the former appointments, which lasted until retirement. In interviews, various explanations were given for the new practice. Some argued that INTOSAI recommends that the AG should be appointed for five years, with the possibility to be reappointed once (Interview B28). Others claimed that this implies a weaker position for the auditor general, since there is a risk that the AG might not be reappointed after the first five years if he becomes uncomfortable. As a consequence, an interviewee observed, the auditor general has to be more careful in how he acts and in what he expresses (Interview

B33). Nonetheless, auditors claimed that the reform program to appoint higher public officials on shorter contracts, instead of employment until retirement, was a reform that applied to several higher positions within the government, not only to the auditor general. To facilitate improvement in public administration, decisions had been taken to make it easier to remove officials from their positions (Interviews B28, B32).

Similar to Botswana, the procedures for appointing the auditor general (AG) in Namibia are laid out in the constitution. In Article 127 in the Constitution, it is stated that the auditor general is appointed by the president on the recommendation of the Public Service Commission. Before the auditor general is finally appointed, the choice has to be approved by the National Assembly. Similar to recent changes in Botswana, the auditor general in Namibia is appointed for five years with the possibility to be reappointed for another five years. In Article 127, procedures for the removal of the auditor general are also given. To remove the auditor general from his or her position requires a two-thirds majority vote of all the members of the National Assembly. The constitution states that such removal is only possible on the grounds of mental incapacity or gross misconduct.[8] The AG at the time of the fieldwork was appointed in 2003. Hence, his second term ended in 2012. The predecessor of the AG at the time of the fieldwork was appointed in 1993, and was the first auditor general of Namibia (Interview N40).

According to the interviews there has not been a situation, either in Botswana or in Namibia, in which an auditor general has been removed or investigated for removal from office. In the main, the relationship between the auditor generals and the governments has been said to be good. It was argued by some that the constitutions gave the auditor generals sufficient independence, even to the extent that inconvenient decisions concerning the president could be taken. However, according to the same auditors it was also explained that the role of the auditor general was not to criticize the government, but rather to advise it (see, for example, Interview B21).

When discussing the recent changes in Botswana in which the AG was employed on shorter contracts, an auditor in Botswana argued that employing the AG on shorter contracts was not really the problem. Instead, he claimed that the AG should be considered a political position in which arrangement the president makes the appointment, implying a situation in which the auditor general would not criticize the government in public. The same auditor added that it would be better if the auditor general were appointed by the parliament (Interview B33). Similar answers were given in interviews with auditors in Namibia when

independence was discussed. They claimed that the auditor general should be considered as a political position. Due to the AG being appointed by the government and not fully independent, it could be difficult for him or her to be critical of the government and produce inconvenient reports. The auditors argued that the current arrangement might imply a risk that inconvenient reports could result in the auditor general not being reappointed (Interviews N55, N57, N49).

Both OAGs in Namibia and Botswana fulfill the standards for having procedures for the appointment and removal of the auditor general laid out in the constitution, without this appearing to conflict with their domestic circumstances. The change in the term of employment for the auditor general in Botswana from permanent until retirement to a period of five years, with the possibility to be reappointed once, is difficult to interpret. On the one hand, one auditor claims that the new procedures were more in line with the formulation in the international standards and, thus, were moving towards higher compliance with the standards. In addition, it was argued that the change in the length of appointments to higher positions in the government was a change intended to improve the effectiveness of the government administration. On the other hand, as argued by others, it may imply weaker protection for the auditor general and, as a result, affect the possibilities for independent action, as required in the standards. In the standards it is stated that the AGs should be 'given appointments with sufficiently long and fixed terms, to allow them to carry out their mandate without fear of retaliation.'[9] Five years, with the possibility to be reappointed once can be regarded as sufficiently long to be considered as fulfilling this criterion in the standards. In both countries the AG was appointed by the president, although in Namibia the appointment also had to be approved by the National Assembly, which several interviewees considered problematic, as it may imply that the AG is not fully independent of the executive. In the standards it is prescribed that appointments of auditor generals should be according to procedures which ensures their independence,[10] and it is difficult to see that this is fulfilled through the procedures practiced in Namibia and Botswana.

Financial and human resources are available without direct interference from the executive

Another significant part of independence is the operational capabilities in the office in terms of whether financial and human resources were available without direct interference from the executive. The ideal for a Supreme Audit Institution would be to receive its budget directly from

the parliament, as well as being able to employ officials without any involvement from the government.

The Office of the Auditor General in Botswana is part of the government structure. This means it receives its budget from the president's cabinet and is an integrated part of the government in terms of policies that affect personnel and other government expenditure. According to the auditors in the interviews, the office is negatively affected by this situation. For instance, when the government decides to cut expenditures, the office is seriously affected. Some auditors argued that regardless of whether or not they were independent, there would not be any major changes, as they would still be dependent on public resources (Interviews B25, B21). These auditors were the exceptions, however; the main approach by the auditors was rather that the lack of financial independence was greatly to their disadvantage, and they argued that an independent office would improve their office's financial situation.

Limited financial independence impacted on personnel policies in the Botswana office. Auditors in management positions claimed they were short of staff, and that they did not always have people with the correct competence, a situation that limited their operational capabilities (Interviews B21, B22). The office could not decide what kinds of positions should be created, or on what salary levels, as these procedures were fixed within the government. If they wanted to make an exception to the government's general policy, they would have to justify such exception to the central government (Interviews B28, B21). For instance, at the time the field work was conducted there was a recruitment freeze within the government. For the OAG this meant that the AG office could not fill the vacant posts. One auditor argued, 'How can you do a good audit if you are not given the resources?' (Interview B21).

As a part of the limited financial independence, salaries appeared to be an important explanation for why the OAG in Botswana had difficulties attracting the correct competence, as well as retaining auditors in the office. Salaries within the government were much lower than in the private sector, so consequently the office had difficulties hiring individuals with higher degrees in auditing. Nor had the office any possibility to make adjustments within the office and choose how salaries were to be set in order to keep auditors who performed well. Moreover, every year the OAG sponsors one or two auditors to receive professional training to become a professionally qualified auditor in accordance with the requirements in the professional standards for the private sector. Consequently, to be employed by the AG office could imply that you would have possibilities for further training and education. But since the

office was not able to increase salaries to the level of the private sector, auditors in general left the government office for the private sector after they received the attractive education.

As with the OAG in Botswana, the Namibian Office of the Auditor General is part of the government structure. It receives its budget from the government, like all other ministries within the government. The budget is tabled by the minister of finance and then approved by the National Assembly. The OAG cannot change the budget or negotiate between budget items. However, it has possibilities to move the funds and decide how they are to be used within the budget (Interview N40).

When the office recruits new personnel for the higher positions, the proceedings have to go through the Public Service Committee (PSC), which is the office of human resources for the whole government, and placed within the prime ministers' office. The PSC determines whether or not there will be new recruitment for the office. The OAG itself places the advertisement for the new positions and selects and interviews the applicants. After the employment proceedings, the OAG sends its recommendation to the Public Service Committee, which takes the formal decision (Interviews N40, N49). For entry positions, as assistant auditors, the office does not need to use the PSC; it decides on the recruitment process itself (Interviews N49, N51).

Being a part of the government structure also implies that salaries are fixed in the Namibian office. One manager claimed that the OAG could recommend the Public Service Committee to give a certain salary to the auditors, but salaries for higher positions were determined within the government (Interview N40). However, other auditors argued that all salaries were determined within the government (Interview N57). The government recognizes and gives a higher salary to certain professions; however, being an accountant is not recognized as a profession. Only those holding professional qualifications as an auditor, such as the Association of Chartered Certified Accountants (ACCA) could receive a larger salary. 'So we are on the normal grade for the whole government' an auditor explained (Interview N57).

One auditor in a management position in Namibia expressed the view that the lack of decision power for the salaries as well as limited powers to decide on recruiting certain expertise were the largest consequences of limited independence. Since the office was unable to decide on salaries, it was difficult for it to keep the experienced auditors. An increased workload and difficulties in properly carrying out the audit work were some of the consequences of experienced auditors leaving the office, which was mentioned in interviews (Interviews N57, N42):

> At the end of the day you have people who have only two years' experience. You can't really send them into a client alone…[T]hese assignments are more tough, it needs more experience.
>
> <div align="right">(Interview N42)</div>

As the interviews illustrate, the auditors at the OAGs in both Namibia and Botswana are not particularly satisfied with their limited independence.

In Botswana, according to the interviews, the office has made efforts to change the legislative framework for the SAI in order to achieve independence. However, this process had been continuously delayed by the president's cabinet and, as a result, the changes never came to pass. Since the managers in the office felt the government was not at ease with discussing an independent audit office, they had reframed the question and instead had started with a less threatening issue, such as a mere separation of acts. By the time the interviews in this study were conducted, the office was in the process of negotiating with the government for a separation of the 'State Financial and Audit Act.' The separation would mean that the OAG would operate under its own legislation, yet nothing in the content of the act would change; that is, with the new act, they would not have more independence. For the auditors in the office, however, this was regarded as a first step towards independence. The office then planned to expand their independence gradually by eventually asking for more budget and staff responsibilities (Interviews B21, B24, B28).

A similar process appeared to take place at the OAG in Namibia. When independence was discussed with a manager in a high position in the OAG in Namibia, the manager was concerned about the fact that they did not meet all the requirements for independence in the legal framework. Currently the OAG's assignments are laid out in the State Financial Act,and the manager would like the OAG to come under its own audit act. However, a draught for a new audit act had recently been approved by the government and was now being processed by the legislature. The manager explained that coming under their own legislation was not a requirement in the standards; however, it was regarded as 'good practice,' and if the OAG wanted to be perceived as independent it should come under its own act (Interview N40).

Similar to the situation in Botswana, there was not much difference between the content of the new act and what was prescribed about the OAG in the State Financial Act: the manager claimed that over 90 percent was the same. One difference would be a change in the budget procedures. The AG wanted to have a body in the parliament that tabled

the OAG's budget, rather than the procedures whereby the budget is tabled by the Ministry of Finance, which was the situation when the interviews were conducted. Another difference would be the creation of an oversight mechanism for the OAG. The OAG appoints its own auditors, and the manager argued that this 'is not the right way, we appoint someone who will audit us and then report to us…[H]ow can that be reliable? In theory that is not good.' The manager claimed that the office actually had fully functional independence; that is, they did what they wanted to do, and there was no interference with their work. However, he was very aware of how their lack of independence could be perceived by others and argued that donors as well as investors would want the OAG to be formally fully independent, in which case formal procedures became important (Interview N40).

Although a new act was said by managers in high positions to not involve any actual changes in the two offices, when the act was discussed in interviews, most auditors in all positions were very positive about the legislation and believed it would imply more genuine independence for the office. It was interpreted by several auditors as an increase in their office's possibility to independently determine salaries and other personnel policies, which in turn would make the office work more effective (Interviews B30, B31, B36 N58, N57, N50, N49, N52).

The situation at the OAGs in Namibia and Botswana is in line with what development scholars argue is common for public organizations in Africa. Since they do not have sufficient resources, they find it difficult to conduct their work appropriately, and the low levels of salaries are argued to affect them negatively, since they have difficulties in recruiting the competence needed while also continuously losing staff to better-paid positions inside and outside the government (Hilderbrand and Grindle 1998; Klitgaard 1989; Olowu 1999). Several auditors in both offices regarded this situation to be an effect of their limited independence from the government, and they argued that the situation would improve if they were less controlled by the government. Accordingly, the inadequate operational capacities were regarded as a problem by the auditors, who argued that implementing what is laid out in the standards (financial independence) would improve their situation. This conclusion, which the auditors arrived at while considering ways to improve their situation, may be regarded to be in contrast to the conclusion drawn by many development scholars regarding the same situation: due to limited resources and capacity, what is laid out at the international level needs to be changed and adjusted to the local circumstances.

In addition, how the auditors are trying to change the legislation under which they operate illustrates how auditors in the offices were also taking actions to obtain more independence from their government. Thus, according to the auditors the standards' requirements of independence were not viewed as problematic or to be greatly in need of adjustment. Instead, they appeared to regard their government as an obstacle to improving their situation, which rather confirms their desire to adopt, within their organizational field, legitimate structures.

Independent selection of audit areas and report of audit findings

Another measure of independence is the possibility for the SAIs to select and report independently on public entities. An effect of being a financially integrated part of the government could be possible interference with the auditors' work. In Botswana some of the auditors argued that this was not the case, and they clearly stated that the situation with the office's lack of independence was not a problem with respect to the selection of audits and how audit reports were written. They argued that the government never interfered with the work at the OAG, nor was the opinion of those audited allowed to influence the content of the reports. Consequently, it was claimed that the OAG is free to select and report on its audit findings (Interviews B28, B21).

In Botswana, the reports of the auditor general are made public. An interviewee mentioned that some auditees had complained to the office about negative publicity when they saw the audit findings in the newspapers. Other auditors gave examples of situations in which auditees had not been comfortable with the content in a report (see, for example, Interview B24). Nevertheless, it was stated that such unhappiness about the reports did not cause them to change anything in the content of the reports (Interview B32). According to several of the auditors, situations such as the above, in which auditees complained after the reports had been published, were unusual due to the design of the audit process. The audit process involved discussions between the auditors and the auditee, before the report was written, concerning the findings. Hence, the auditee was well aware of the content of the report and had a chance to comment before it was made public. One auditor explained: 'One or two may not be happy about the report but management review was conducted and you had your chance, why make noise now?' (Interview B21).

Although the auditee was supposedly not to have the possibility of influencing the content of the reports, the auditors claimed they took explanations, as well as the auditees' situation, into account before they decided what to include in their published reports (Interviews B21,

B24). In this case, it was also explained that the role of the OAG was not to criticize, but rather to advise the auditee and the government. Consequently, they found no reason to report harshly on the findings for the auditee. An interviewee argued that this more advisory approach of the OAG was new. Previously, he said, the OAG had enjoyed criticizing, but it had changed its approach and now embraced a more responsible position and aimed for its recommendations to result in improvements for the auditee (Interview B24). The auditor argued that this had made their findings and recommendations more acceptable.

Taking more of an advisory position towards the government was not appreciated by all auditors in Botswana. Some of them viewed this approach as expressing the office's lack of independence. They also claimed that the new approach of focusing on internal controls in their audits made the audit reports harmless (Interviews B36, B33). It was argued that parliamentarians were interested in how much money had been stolen or had disappeared from the government, but the OAG reports merely focused on risks and controls, which made the report of the OAG not particularly interesting for the parliamentarians. In addition, it was argued that the new advisory approach influenced the motivation for conducting the work. In addition to their low salaries, the auditors did not find it satisfying when they felt that their audit findings in the published audit reports were changed into more harmless formulations of risk and internal controls. It was argued that this experience of an unsatisfying work situation was partly the reason for the high staff turnover (Interview B36).

In Namibia, a manager in a high position in the OAG claims that the office decides independently on the whole scope of audits; it is only recruitment of new personnel that is conducted through the central government. Furthermore, the office also alternates the individual auditors among different areas in the government. This is done to avoid auditors becoming partial or too attached to the auditee (Interview N40). The alternation of auditors in the divisions was argued by one auditor to be an advantage of the work, otherwise there was a risk they would be 'too relaxed' with the client. In addition, he claimed that they would be bored if they kept working with the same client for too long (Interview N50).

The auditors in Namibia claimed they could choose their audit areas according to their assignments as auditors. However, when there were politically sensitive issues they might abstain from further investigation. This was only mentioned within performance audit and not financial audit. One such politically sensitive issue to which they referred was the question of land reform and redistribution of land, where the Namibian

government is struggling to solve the situation. The auditors argued that to abstain from politically sensitive issues was easily understandable, and they did not appear to be disturbed that they were not approved to carry out an audit. The auditors claimed, since the question was already being investigated politically, a performance audit within the same area would not add any value to the question, and there would also be difficulties in giving recommendations since the area was highly politicized (Interviews N58, N57, N50, N49, N52).

When possible complaints from the auditees about the audit reports were discussed, the interviewees at the OAG in Namibia argued that audit procedures per se prevent probable complaints (Interviews N53, N55, N52). Throughout the audits, the auditors discuss the findings with the auditees, and when a draught of the report has been compiled it is sent to the auditee for comments, which are included in the report. Although, some auditors mentioned that auditees had complained to them about various things in the reports (Interviews N40, N59, N58), this appeared to be unusual, however, due to the audit process.

Similar to the OAG in Botswana, in the Namibian audit office there were divided opinions on their role as auditors – whether they should be more advisory or be more critical, as well as whether they should have extended possibilities to investigate fraud and corruption. One auditor stated that the OAG merely expressed its audit opinion in the reports. It did not report on fraud or continued to take further action in cases of fraud, which the auditor would have liked them to (Interview N57). This auditor also argued that the OAG was 'too kind' to the auditee when it wrote its reports. Likewise, another auditor claimed that the office was careful in its reporting since the office wanted to maintain good relations with the auditee (Interview N49). These auditors expressed frustration with this situation and argued that this approach gave them less work satisfaction when the reports were written in this way. One auditor claimed: 'You feel like there is no reward in the end' (Interview N57).

The frustration the auditors expressed over the reports not only concerned the choice of formulation or decisions not to include every finding in the report, but it also concerned how they felt about reporting on similar findings every year and how there were few changes or consequences in keeping with their findings (Interview N57). Other auditors had a different view of the auditor's role and how the audit report should be written. One auditor claimed that the role of the auditor was not to criticize the auditee, but rather they should advise them:

> When the review is being done we make it softer. The aim is not to beat someone with a stick. You can sever the relationship with the auditee. But if you put it nicely you will get a better relationship.
>
> (Interview N52)

The auditor quoted above argued that the advisory role is the proper role for the auditor, something he also taught in class when he functioned as a trainer. When the other auditors' frustration was discussed in the interview, he admitted that he understood their frustration, since they had to report on the same findings every year. He, however, worked within performance audit and they changed the audit area every year; thus, he did not face the same situation.

The Namibian OAG's approach, being advisory rather than criticizing government entities, can also be illustrated by the way it handles the media. Since 2009, the OAG has had a public relations officer; the reason given for the establishment of this position is that it was a requirement from INTOSAI and AFROSAI-E, which they felt it desirable to fulfill. The government had earlier viewed such a position as unnecessary, but had changed its position. Since the OAG is a part of government, public relations had earlier been managed in the Ministry for Information, Technology and Communication (Interview N53). The auditors as well as the official responsible for public relations argued that the media frequently reported on the findings of the OAG (Interviews N57, N49, N53, N41). The OAG then responded to the journalists' articles about the findings, in order to clear up any possible misunderstandings. The OAG never issued press releases about the auditees with respect to the audit findings; rather they took more a protective approach towards the auditee in relation to the media, and sometimes they wrote press releases together with the ministries (Interview N53).

It is difficult to interpret to what extent the OAG operations in Namibia and Botswana actually select and report on audit findings independently of government. The differences in opinions – whether the OAGs are being 'too kind' in their reports, or whether the appropriate role for auditors is 'not to beat someone with a stick' – could be interpreted as various views of the auditor's role. The auditors who believed there were advantages in the OAG's more advisory position were in Namibia (also auditors who were greatly involved in the regional networks), and in Botswana this position was taken by auditors in management positions. Thus, since the managers in Botswana are more likely to have been involved in international networks through AFROSAI-E and INTOSAI and thus adopted to a greater

extent the international approach to the auditors' role and responsibility, the advisory position could be regarded as the influence of professional norms and an interest in adhering to the character of the profession.

The audit profession has been criticized as not living up to the expectations of its stakeholders and for writing reports which may be difficult for non-auditors to understand. In addition, the audit profession does not regard it as their obligation to detect and report on fraud and corruption (Cullinan and Sutton 2002; Hanberger 2009; Larsson 2005; Öhman et al. 2006). The situation in Botswana could also be regarded as a consequence of a close relationship between the management at the OAG and the management within the executive. As argued by Cullinan and Sutton (2002), auditors are often closely tied to the top management in the organizations they audit, also to the extent that they will not discover fraud and corruption among the top management in these organizations.

An interpretation of the interviews is that the auditor general offices in Botswana and Namibia have not been as free to select and report on the auditees as they would have been if fully independent. However, in Botswana it was argued that before the office changed its way of reporting, it used be much more critical of government entities. As the office had not been more independent at the time when it reported more critically, it had changed its approach to reporting without any changes in its degree of independence. Consequently, it is difficult to draw the conclusion that the way reporting is conducted in Botswana today is only a consequence arising from the position of limited independence from government. Yet, it could also be a change in the offices' view of the auditors' professional role.

Standardized work procedures

Existence and use of audit manuals which build on international audit standards

A predominant feature of the international public audit standards is the actual existence of a wide range of guidance in all kinds of situations, covering the whole audit process from how to determine risk and materiality, planning and executing the audits as well as reporting on the findings and expressing an opinion. This guidance is collected in audit manuals and standardized working papers, which the auditors use in their daily work.

At the OAG in Botswana they officially adopted their audit manual in 2008. The manual was originally a generic document produced by AFROSAI-E, which was supposed to be customized by the SAI. The

customization of the manual was described by the auditors at the OAG as changes to minor aspects, such as changing the name on the outside of the manual to OAG Botswana as well as referring to their own legislation in the manual. In addition, smaller things in the engagement letters and the checklist questionnaires were also mentioned as examples of customization (Interview B22). Another difference between the generic AFROSAI-E manual and the circumstances in Botswana was the accounting system: the Botswana government uses a cash-based system, which means the procedures in the manual, which are intended for an accrual system, were not possible to use. To educate the auditors at the office on the audit procedures according to the new manual, the office started by conducting a pilot study in which two teams with six auditors each were taken through the new audit methodology in cooperation with AFROSAI-E. The two teams then held workshops between 2007 and 2010 in which auditors in the office were taken through the audit process in accordance with the new manual.

The new manual is however not the first manual used at the OAG in Botswana. The office has, over the years, tried to introduce other manuals within development cooperation programs. The first was a manual produced at the start of the 1990s in cooperation with the British National Audit Office and the INTOSAI Development Initiative (IDI), designed to prepare for a 'training the trainers' course, which ran for a few weeks, and for which the attending auditors were given training material. The idea was that this small group of auditors would, in turn, educate the rest of the auditors at the office on the procedures in the manual. The British manual was never implemented in the office. An auditor who was trained as a trainer in this course explained that when he returned from the course he had to carry out his normal assignment, and there was no room for training the other auditors at the office (Interview B24).

Within the development cooperation project between the OAG in Botswana and the Swedish National Audit Office, between 1992 and 1998, another audit manual was produced for the office. As with the British manual, the Swedish manual was not used at the OAG. Various explanations were given in interviews as to why the Swedish manual was never used in the office. One explanation was the lack of training, because only a few auditors had attended workshops on the manual; others were handed the manuals without any further explanation of how to handle them (Interview B22). The auditors who attended the workshops argued that the workshops were not enough training, and that it was difficult for them actually to change anything in the office after the workshops (Interviews B17, B24).

In some interviews it was argued that when auditors from the office attended such workshops, they would agree with everything said there, even though they did not understand why they should change their work methodology. However, when they returned to work they would just continue to work the way they had before, without changing anything. According to the interviews, this has been the case in efforts to implement manuals from the first British one to the latest manual, developed in cooperation with AFROSAI-E (Interviews B21, B24). One auditor added that training a few people in the office is not especially effective. The trained auditors will face difficulties when trying to implement the new methodologies in the rest of the office (Interview B21).

For auditors at the OAG in Botswana who work with central government, the new manual developed in cooperation with AFROSAI-E has been problematic, since it was designed to audit accounts on a ministry level. In Botswana there are not separate accounts for each ministry; the accountant general only produces accounts for the whole government. Hence, the OAG could only produce a certificate for the whole government. In the OAG's practical work, it based the audit risk analysis, sampling, and so forth, on departments, rotating between the departments. One auditor claimed that they could change the approach and conduct audits based on a ministry level, but they could not produce an audit certificate for the ministries as required by the manual (Interview B22). In the office, there were various opinions regarding the new approach. While one auditor argued that the ministries were too large for the taking of appropriate sample sizes, another claimed that the new approach was better, since it allowed another level of analysis to be done and the OAG would be able to 'pick the big things and not the small issues like we did before' (Interview B33).

Moreover, audit on the ministry level implies that the contact person for the auditors would be highest administrative officer at the ministry, the permanent secretary. Some interviewees argued that they did not feel comfortable disturbing such a high official, and that the permanent secretary was a 'very busy man' (Interview B25). They argued that it was better in practice to have contact with the director for each department (Interviews B36, B25). An auditor stated he would continue with this practice despite the manual's prescriptions or what others in the office did (Interview B25). The approach of maintaining their old way of working, taken by some auditors, was said by others to have hindered implementation of the manual and had led to inconsistency of audit methodologies used in the office (Interview B36).

Through the years, as illustrated above, the Botswana OAG has tried to implement the methods in new audit manuals and to change its audit methodology accordingly. It is, however, difficult to determine to what extent the office's latest manual has been implemented, since the auditors stated that the procedures according to the manual were followed in some cases and not in others.

In Namibia, the need for an audit manual had already been discussed in 1993 in the first reports of the development cooperation project between the Swedish National Audit Office and the OAG of Namibia. In one of the reports, it was stated that the office needed an audit manual to give the staff clear guidance on the different parts of the audit process, so as to be able to meet the auditing standards requirements (Hyltander and Watkins 1993 p. 14). However, there already was an audit manual in the office in 1993 and, according to the report, this manual had been developed by the British National Audit Office and sent to the office when the country joined the Commonwealth. According to the Hyltander and Watkins (1993), there was no trace in the office that the manual ever had been used.

Consequently, there was an aim in the project to develop an audit manual, but this was not achieved fully. In interviews with the auditors at the OAG in Namibia, the manual from 2004 was referred to as the first time the office adopted an audit manual. The earlier efforts were not recognized – not the British version, nor possible efforts to develop a manual within the Swedish project. The auditors said that in the Swedish project they were introduced to several working papers, and through the working papers they started to work more in accordance with the audit standards (see, for example, Interviews N41, N44, N45, N46).

The manual adopted in 2004 by the OAG in Namibia was developed in cooperation with AFROSAI-E. By the time the Swedish project ended, the office was involved in regional cooperation within AFROSAI-E, and the Auditor General of Namibia became the chairperson of AFROSAI-E when SADCOSAI and AFROSAI-E merged into one organization in 2004. The office joined seminars and activities in regional cooperation, and through AFROSAI-E they received an audit manual. One interviewee described the adoption of the manual as follows:

> After they left the office, we joined one of the seminars with AFROSAI-E and then we got a template, which we then customized – brought home and customized. That was our first manual.
>
> (Interview N41)

On the question of what such customization consisted of, specifically, the two things the auditor quoted above mentioned were: First, that the office was not fully independent and was still part of the government structure, which meant that it had to adjust to such circumstances. Second, other countries could possibly have an audit system with a court of auditors, which made them different from the countries using a Westminster system, which is the case in Namibia (Interview N41).

When customization of the audit manual was discussed in interviews with other auditors, they stated that the customization of the manual concerned minor issues and that nothing major in the manual was changed or could not be used. The cash-based system used in Namibia was one aspect in which customization meant that the proscribed procedures in the manual concerning accrual systems were not applicable in Namibia (Interviews N44, N55).

Another interviewee stated that in a customization of an audit manual, it was necessary to consider the laws in the country, and the office had to write the manual so it would suit the procedures in Namibia's State and Financial Act. Yet, the same auditor said that the basic principles within audit have to be there, and that the modifications made to the manual were minor. As an example, the auditor mentioned the software used for financial accounting. In Namibia, it is ORACLE; consequently, in the manual they had to look at the control mechanisms within ORACLE and write the manual accordingly. Other countries using a different software system write their manuals to suit their software (Interview N58).

When the manual was introduced in 2004, the Namibia office held a training session. A trainer from AFROSAI-E presented the manual as well as gave training (Interview N44). Since the first introduction, this manual has been updated twice. An auditor in a management position explained that when the manual was introduced there was some resistance from the auditors working in the office. The manager believed that the resistance was due to the increased work the new manual implied, and that the auditors viewed the larger workload as being forced upon them by management. However, the manager claimed that this reluctant attitude to the manuals had now changed. She believed that the auditors in the office now recognize that the methodologies in the manuals were not ideas from the management but requirements in the international standards. This, she argued, led the staff in the office to accept the new methodologies as well as the increased work involved (Interview N41). Another auditor in a management position claimed that the 2004 manual had been received quite well, but the continuous updates to working papers met with some resistance from the auditors, due to the

increased workload (Interview N44). Although the office updated its manual regularly, when the standards were updated on an annual basis, it did not change the manual: it just added the working papers accordingly (Interview N49).

In the interviews with the OAG in Namibia, the auditors described the manual as being important. The manual provides guidance in their work and in cases of uncertainty regarding definitions or for clarification on how to handle situations. A fairly new auditor expressed it as follows: 'If there was no manual, one would say this, another would say that and there would be no clear guidance' (Interview N59). The auditors claimed they used the manual more when they were new at the office and, as they gained practical experience, they used it less frequently (Interviews N59, N58, N55, N50). According to the literature on organizations, the continuous efforts made over the years by the OAGs in Botswana and Namibia to implement manuals based on international standards may be regarded as being in line with what could be expected from them.

The resistance the manual met when it was introduced in Namibia is difficult to interpret in terms of being due to specific cultural features or that the manual lacked legitimacy due to its external origin. The explanation provided in the interviews that the manual involved a general increase in workload and therefore was not met with enthusiasm, appears to be a more plausible explanation – particularly since one manager argued that attitudes changed when the auditors understood that the procedures were requirements of the international standards: that is, external requirements.

It is difficult to interpret their attitude towards customization of the manuals. On the one hand, the auditors stated that they needed to consider the country's laws and their situation, in which they lacked full independence. This is a political situation to which adaptations had to be made, which make their answers confirming how adjustments of foreign structures to the domestic circumstances in Africa are necessary, as argued in the development literature (cf. Grindle 1998). On the other hand, when customization of the manual was discussed in the interviews the majority of the auditors asserted that the main approach in the audit methodology did not change with customization of the manual, and they gave examples of minor technical issues, such as software systems or things in the engagement letters and the checklist questionnaires which could differ between countries. In addition, in Botswana opinions differed among the auditors as to whether the standards should be changed to suit their national arrangements or whether

they should, instead, change those arrangements to suit the standards. There were auditors supporting both approaches. Yet, the reasons for not changing some of the procedures were given in more practical terms: for instance that it was easier to hold discussions with directors of departments than with the permanent secretary, and that it was difficult to take audit samples of units as large as ministries. As this did not appear to be a problem in Namibia, it is difficult to interpret the situation as being something specifically African. The adjustments and customization of the manuals and the auditors' positions regarding these revisions require a more extended discussion due to the complexity of the answers and how it relates to the literature; accordingly, such a discussion will be held in Chapter 6.

Standardized work procedures are followed and documented

The audit manuals function as guidance, but it is through standardized working papers that the prescriptions in the standards and the manual are transferred into the daily practical work of the auditors. The extent to which standardized procedures are used in the Supreme Audit Institutions is also a criterion in their peer reviews, in which extensive usage of standardized working papers is considered 'good practice,' in line with international standards (AFROSAI-E 2009). The recent peer review for the OAG in Botswana stated that in the office there was limited implementation of such standardized working papers (AFROSAI-E 2009). So why has the OAG in Botswana not managed to implement greater usage of standardized procedures?

To use the methodology and to work according to the standardized working paper involves more careful planning, which takes a longer time to conduct; also, documentation of the work is demanded to a much greater extent compared to what the auditors at the office had done before. Thus, for the auditors, to change their working methodology accordingly and use the standardized working papers involves an increase in their workload. An auditor explained: 'It is a lot of paperwork now, but we are trying' (Interview B29). Another stated that it is difficult to change when you have been used to certain procedures: 'Now, when we are thinking we are comfortable, now we can do this, now they come and bring in such things. You know this fear that you might fail to do that' (Interview B27). Despite the increased workload and some auditors' fear of failing, several auditors stated that this new methodology enabled them to work better. Due to the more extensive planning, including greater attention to materiality, they claimed they understand the auditee better and the execution was more focused (Interviews B36, B33, B29, B21).

The use of standardized work procedures as well as the attendant increased documentation meant more transparency in the work conducted at the office. To auditors in management positions, such increased transparency in work procedures has not always been viewed positively (Interviews B21, B28). It was said that before the work procedures were standardized, some managers were keeping important information to themselves. Doing this is more difficult when standardized procedures are followed and the documentation increases:

> With the new methodology everything is open, and that will take the power away. The supervisor will lose power, since the work can be done more easily without him or her.
>
> (Interview B21)

The higher requirements for planning and documentation required by the standards also make the work of auditors in all positions more visible, and since the levels of competence are not appropriate in several positions, many auditors' shortage in skills will be more obvious. It was said that this was a major reason why many auditors at the office, in particular in management positions, had resisted changing working methodologies into more standardized procedures (Interview B21).

In parallel with the implementation of the latest manual, the Botswana AG office had invested in audit software, TeamMate. In TeamMate, the audit manual and all working papers are integrated. Some of the auditors explained that TeamMate has made their work easier; there is less paper work, and it is easier to communicate within the office (Interviews B21, B33, B29). In TeamMate, all the audit procedures are fixed: 'If you want to audit expenditures, just click on expenditures, if you want to audit salaries, just click on salaries' (Interview B29). The extent to which TeamMate was used in the office appears to have varied; someone said that they were using it but other sections were 'lagging behind' (Interview B29); another auditor claimed that they only took out working papers from TeamMate and filled them in as they used to do, which meant that they were not actually using TeamMate (Interview B37).

A manager expressed frustration about the auditors' lack of adaptation to TeamMate. He argued that sufficient training by means of workshops had been held in the office. In his opinion, the auditors should make a greater effort, rather than agree in the workshops and then stop using the system when they face problems (Interview B21). Nonetheless, auditors working with TeamMate explained that they did not think they had received enough training on the system; they also argued that

there was no technical support and no one to query if they got stuck (Interview B36). One interviewee claimed that working with TeamMate was problematic since no one in the office had any experience with the system. When they did not know how to solve an issue, they asked their manager, but the manager did not know either. Another auditor said the office had underestimated the need for the training required to understand a new system: 'I cannot apply it; I don't know what to do.' The auditor made a comparison to learning how to drive a car: 'You cannot just sit in the car and be shown how to drive, then just given the keys and be told: Here you go, just drive now…. It is the same here, it is not working. There is no technical support to guide you' (Interview B25).

In Namibia, the training of the auditors throughout the Swedish development cooperation project, between 1994 and 2006, was via large amounts of training in classrooms, but also with a major focus on practical 'on-the-job training.' Since no manual was developed, the training was based on working papers designed in accordance with international audit standards. The introduction of working papers into the project was the point of reference when the introduction of standards in the office was discussed (Interviews N41, N45). It was explained that it was then the work methodology became more structured (Interview N45).

Today, the procedure for updating the OAG in Namibia on new standards is through working papers. Auditors from the office participate in the AFROSAI-E annual technical update workshops, where they receive updated working papers which are then introduced to the auditors in the office. The auditors participating in the technical updates are part of the office's audit-guidance committee. The audit-guidance committee's assignment is to ensure that the office is updated on the latest standards. Additionally, the office has two auditors in higher management positions who participate in INTOSAI working groups. Through the working groups, they receive the latest standards and changes, which they eventually provide to the audit-guidance committee. Each year, the office holds a workshop for all of the auditors on the updates to the standards. The changes in various areas are divided among the chief auditors, who also function as trainers (Interview N57).

The chief auditors try to ensure that the same working papers are used throughout the office. Hence, they meet regularly and review the working papers to see what they agree on and whether there are any differences between the teams (Interview N41). The chief auditors are described as team leaders for the audit units and they work with the auditors throughout the audits, as well as reviewing the work of the auditors in their unit. In addition, all chief auditors, but one, function

as trainers during the introduction course for new auditors as well as in the yearly update of standards.

The updates of the standards and changes in work methodologies are not always met with enthusiasm by the auditors. For them, updates in the standards always involve an increased workload. In the interviews, it was claimed that the auditors hardly had the time to get used to one working paper before they had to replace it with another. One auditor put it as follows:

> Changing to new working papers is really a hassle. You get used to them [the working papers] and you have your normal deadlines, at the same time, as you have to learn what the new working papers require.
>
> (Interview N50)

All auditors in management positions interviewed said that the staff complained about the updates and the continuous change in working papers (Interviews N45, N57, N49, N44). One of the managers said that she actually thought it was a bit strange that the updates always involved more work. To her, the advancement in work procedures ought to mean that the work was facilitated, not the opposite (Interview N49). Another auditor argued that sometimes the auditors wanted the changes, since the changes may imply a more effective way of conducting their work (Interview N58). However, this appeared to be something of an exception, considering the answers given in the other interviews. Some auditors argued that the workshops for the updates were too short, and that they did not have the time to go through the changes properly. However, since the trainers were chief auditors in the office, they were available after the workshops and there were opportunities to ask for guidance, if the auditors became stuck in the new methodologies (Interviews N56, N57). On the question of whether, as auditors, they were able to continue to work the way they used to, or if they actually changed their work according to the updates, it was explained that there was no option but to change the methodology according to the updates. One auditor explained it in the following way:

> It is compulsorily; you have to do it that way. If you don't do it, you are wasting your time because you have to redo the work. If you do it the old way, you will have to do it again the new way.
>
> (Interview N56)

As described above, resistance to the constant updates to working papers was said to be due to the increased workload for the auditors. However, another dimension was pointed out by some auditors. One claimed that the resistance to the implementation of new working papers often came from people who had worked long in the office, who might not be so used to computers, as well as often having a lower level of education (Interview N58). Similarly, another auditor claimed that some auditors feared every new methodology introduced and admitted they were afraid of losing their jobs – certainly understandable when the new staff is more highly educated and has a higher level of understanding of the processes. The auditor asked: 'There is new young staff who are arriving and know so much more than the seniors: should they then be the managers?' And he added: 'Maybe we should slow down the process' (Interview N55).

As illustrated, the OAG in Namibia continuously updates its working papers and has a clear structure for how new working papers are to be introduced and implemented in the office on a regular basis. The middle management (the chief auditors) works together so the sections and their audit teams will use similar procedures. In addition, the chief auditors also conduct the annual workshop on the updates, where they teach the auditors about the changes. This creates a situation in which chief auditors, who also lead the audit teams in the practical daily work, are well informed and harmonized in their views of the standards, and their support and guidance are available in the office even after the formal training. In addition, managers at higher positions are also involved in the INTOSAI working groups on the standards; hence their expertise is also available. Due to these procedures, it appears as if the working procedures are harmonized, and that standardized working papers are continuously implemented in the entire office. In a peer review from 2007, the office was also complimented for its extended use of standardized working papers as well as for having a well-structured audit planning process (AFROSAI-E, 2007).

Here we can see a difference between the OAG in Botswana and the OAG in Namibia, differences which may be related to the different approaches in the design of how training and adaptation of standardized work procedures have been, and are, structured in the two offices; this will be further discussion in Chapter 7. Overall, the results indicate, however, that both offices have made efforts over the years to introduce standardized work procedures and an increased use of documentation, in line with the international requirements.

Beyond resisting standardized work procedures due to the increased workload involved, in Botswana it was argued that one reason why standardized work procedures were resisted was because of the revealing effect this would have on the inadequate levels of competence – particularly in management positions. Thus, due to the fear of being exposed and losing power and influence through more transparent procedures, some auditors in management positions have resisted the use of the new methodologies and their standardized procedures and more documentation. This problem did not appear to be as great in Namibia, but according to some of the interviews, inadequate competence at the management level did exist and had hampered the implementation of some new standards. This situation at the OAGs appears to be in accordance with how development scholars argue that there can be a lack of appropriate competence in Africa, which can make implementation of foreign models problematic. In Botswana in particular it appears as if the implementation of standardized procedures needed to have been designed to suit the situation in which their auditors, in particular managers, with lower levels of education had a need for extra training and needed to receive extra attention.

Competence

Appropriate levels of education and qualifications

Being an auditor indicates specific levels of qualification, theoretically as well as in practical work. To be a professionally qualified auditor, the general requirements are theoretical skills in accounting, auditing and finance and practical experience from a professional audit firm, all of which is evaluated by professional exams carried out at the end of the practical experience.

At the OAG in Botswana, there were 198 positions at the time of the fieldwork, of which about 85 posts were for qualified auditors.[11] According to the interviews, the educational levels among the auditors at the OAG vary. The office has five or six professional auditors,while the others have diplomas (two-year post-high school studies at university or a technical college) or degrees (four-year university studies), normally in accounting (Interview B31). An auditor explained that this had changed over the 14 years since he had started to work in the office, when the educational requirements were much lower (Interview B21).

The procedure for introducing a new auditor to the work in the office in Botswana has been to start working as an assistant auditor and attached to an audit team. In the team, guidance in the work is provided by senior

colleagues, team leaders and managers (Interview B21). Accordingly, the work methodology adopted by the team leader and the managers become the accepted audit procedure in the team. This was argued to be problematic, since employment in the office for a longer time generally involves promotion to supervisor or manager, regardless of educational level and without any requirement for further education or training. One auditor stated: 'Higher positions are given based on the number of years you have worked, not qualifications.' The interviewee stated that this had resulted in a situation in which the office had several supervisors and managers with a low level of education, and who were not qualified for the positions they held (Interview B21). Hence, adopting new methodologies could be more difficult for managers than for auditors in lower positions, who have more technical skills (Interviews B21, B36, B33). Consequently, the discrepancy between younger, more technically skilled auditors and managers resulted in situations in which there were contradictory views on how the work should be conducted, and since managers hold a stronger position in the office, the OAG in Botswana has had difficulties in implementing new audit methodologies over the years (Interview B21).

In Namibia, a lack of auditors with the right qualifications as well as difficulties with attracting and retaining qualified staff were serious problems at the start of 1990s, according to evaluation reports (Guteberg and Bull 1992; Hyltander and Watkins 1993). Moreover, one report stated that the general educational standard of undergraduates was low in the country: in particular there was a lack of basic knowledge in mathematics. Therefore, only 5 to 10 percent of the enrolled students eventually graduated (Guteberg and Bull 1992). At the start of the 1990s, the office had a total of 85 posts, with 53 being positions for qualified auditors. Out of the 53 positions, 28 were vacant; hence, major recruitment of new audit staff was undertaken during the project. Today, there are 113 positions at the OAG, of which 103 are filled; including assistant auditors, 81 positions are audit positions. Of these, 75 are filled, and out of the 75 around 60 are assistant auditors (Interview N54).

Already at the start of the 1990s, the OAG in Namibia aimed to recruit auditors with a bachelors degree; however, it was difficult to find enough applicants for the positions (Hyltander and Watkins 1993). Today, receiving applications from qualified persons does not appear to be a problem. The OAG visits the university and the polytechnic and receives several applications from students who are interested in working in the office. Apart from degrees in accounting and finance, the office has accepted diplomas as an equivalent level of

education for becoming an auditor. In the interviews, it was predicted that the requirements will change; after 2010 the office only accepts applications from individuals with a bachelors degree. The reason given in the interviews varied; some thought it is due to the difficulty in evaluating diplomas in relation to bachelors degrees. A bachelors degree is the same in all Africa, while a diploma stretches from one year to four years of education. Consequently, there have been discussions in the office on whether the higher education a bachelor degree implies should be measured in terms of a higher salary, which appeared not to be the case by the time the fieldwork was conducted. Another person argued that the change in educational requirements was line with the professionalization of the office. The office aims to move towards professional qualifications, such as those of the Association of Chartered Certified Accountants (ACCA), when it educates its auditors. Then, the interviewee said, it might be difficult for someone holding a diploma or with a lower level of education to acquire such an education (Interview N54).

By the time of the interviews, three auditors in the office in Namibia were studying to become professionally qualified auditors in accordance with the standards of the ACCA, the education required to be a chartered certified accountant. They would be the first in the office to obtain this professional qualification. One interviewee observed that these auditors were likely to ask for higher salaries when they finished the course. Nonetheless, because the OAG is part of the government structure, it will be difficult to ,meet any such demands. The interviewee argued that it would be easier to have a retention plan for these auditors if the office were independent (Interview N54).

Although very few of the auditors undertook professional training according to the ACCA, the OAG in Namibia does have its own internal training course and internal examinations for new auditors. A manager in a higher position stated that one cannot become an auditor in the office unless one passes the training and the OAG's tests (Interview N40). As stated, when new staff audit members are first, they are assistant auditors attached to an audit team to assist a senior auditor (Interview N50). In parallel with the work, the assistant auditors are trained in classes run by the chief auditors and the more senior auditors. After two years' training and work experience, the assistant auditors take exams in the office and, if they pass, receive certificates and become auditors. To pass the examination, the assistant auditor's overall performance at work during the two years is assessed along with the results of the exams (Interviews N50, N59, N56, N57).

Auditors in management positions argued that several of the auditors who had passed the internal training course left for other positions in the government, where they normally received a management position in one of the other ministries (Interviews N49, N57, N40). Despite the high staff turnover, a manager said that at least the auditors stayed within the government. The OAG issues an audit certificate, which is not recognized outside the government; the manager stated that this reduced the leakage of employees from the government to the private sector (Interview N40).

Some auditors in management position complained about the implications of the high staff turnover. Apart from having fewer auditors for the daily work, for the managers the high staff turnover meant they constantly had new, inexperienced auditors in their teams. Inexperienced auditors require more guidance, which in the end increases the work burden for the others (Interviews N42, N49, N57). Reasons for the high staff turnover were claimed to be the low salaries as well as the limited career opportunities in the office, which is small and has few management positions for experienced auditors (Interviews N57, N49).

As discussed in the previous section, the state of affairs with limited competence on the management level can be regarded as a development problem in which the limited availability of higher education has resulted in the number of qualified officials being inadequate. Thus, these results are in accordance with what some development scholars argue is essential for understanding the character of African public administration, as well as the possibility for implementing administrative reforms on the continent. As illustrated above, although the number of well-educated citizens has increased greatly in the two countries since independence, the shortage still hinders the OAG in Botswana and may explain many of the difficulties they have in the implementation of new working methodologies. However, it is likely that the lack of appropriate competence at management level will change over time, since the required education levels at the office are much higher today than when several of the managers were employed. Thus, the action taken in Botswana, as well as by the OAG in Namibia, is to raise the education requirements required for entry level, which illustrates that the offices are gradually conforming to the way levels of competence are regarded within their organizational field.

As expected from the development literature, high staff turnover has been a problem in both offices. Yet, high staff turnover did not appear to have impacted the office's approach to the international standards to any great extent; as discussed previously, several auditors instead

believed that more financial independence would mean larger possibilities for them to retain experienced staff.

Possibilities to increase levels of competence in the SAI through further education and training abilities

Due to continuous updating of international standards and requirements for increased competence, being able to further educate and train the auditors in the office is significant for a Supreme Audit Institution. The OAG in Botswana offers a wide range of courses, for auditors as well as for administrative officials. The courses and training take place in Botswana at different companies and organizations and at the university, as well as abroad at various SAIs and organizations. In cooperation with the AFROSAI-E, auditors at the office participate in courses and seminars arranged regionally; the OAG has had a bilateral agreement with AFROSAI-E as well, through which training courses in audit methodology and TeamMate have been held for the auditors. In addition, courses are arranged within the Commonwealth, and auditors in the OAG have attended courses in India, Pakistan and the United Kingdom (Office of the Auditor General of Botswana 2005; 2009). Although courses are arranged within the Commonwealth, they are open for auditors from around the world and do not require any particular agreement between the SAIs (Interview B21). Apart from shorter courses, the Botswana office sponsors one or two auditors per year to go through education and training needed to become a professionally qualified auditor in accordance with the requirements of the professional standards for the private sector.[12]

Due to the continuous development of international standards, AFROSAI-E holds a yearly technical update for the SAIs in the region. The OAG in Botswana sends a few people there every year to receive updates of the standards. However, as the office holds no training function or a plan for implementing the yearly updates, there is no strategy for how the updates are to reach the rest of the auditors (Interview B21). In addition, when the TeamMate software was introduced, a few workshops were held to train auditors in the use of the system. In the interviews, it was claimed these workshops were inadequate for training, and several of the auditors argued that they needed further training on the system. Since all auditors were new users of TeamMate, there was little in-house expertise in how the system should be used. They could e-mail the trainers from the workshop to ask questions, but this appears to have been an insufficient solution:

> If you get stuck, you cannot work. You ask your boss and he is also
> stuck. The facilitators were available on e-mail, but if you get stuck
> and then you e-mail, maybe you will get a response the week after.
>
> (Interview 33)

In the office, no further training on how to use TeamMate was
planned. Neither were any thoughts expressed in the interviews about
the situation, in which some auditors claimed they needed technical
support to be able to handle the software system. Additionally, the OAG
has applied for and received funding from the Commonwealth, and the
money is to be used to pay for an expert to work with and support the
office for two years. However, it did not appear as if such an expert
would be involved in training the auditors on TeamMate or performing
any updates for the auditors in terms of audit methodologies (Interviews
B23, B21, B25, B33).

As discussed earlier, the OAG in Namibia has an integrated way
to educate its new employees so they become certified auditors. The
organization in the office also provides for annual training and updates
of standards for auditors at all levels. In this process, the office has
created an internal audit-guidance committee which participates in the
AFROSAI-E's technical updates, whereby it receives the latest updates
to the international standards on a yearly basis. The committee also
receives information about the standards from two senior managers who
participate in INTOSAI working groups. The audit-guidance committee
has the responsibility for ensuring that the office is kept up-to-date on
the standards, and in this process it involves the chief auditors,[13] who
function as trainers at the annual workshop arranged for all of the audi-
tors. The chief auditors select areas in the updates that they present to
the rest of the staff at the workshop.

In the 2007 peer review by AFROSAI-E, the OAG in Namibia was
criticized for not providing sufficient training for the permanent staff
(AFROSAI-E 2007). According to the interviews carried out in 2009, it was
mainly the new auditors who were expected to participate in the annual
update to the standards. The more experienced auditors had the oppor-
tunity to participate but if they chose not to, they received the working
papers via e-mail and had to read the updates themselves. If there was
anything unclear the auditors had to ask someone in the office (Interviews
N41, N48). In the interviews carried out in 2010, this appeared to have
changed. The auditors claimed that the workshops on the updates were
compulsorily for all of the auditors and assistant auditors as well as the
more experienced ones (Interviews N50, N59, N56, N42, N49).

Outside the Namibia OAG quarters, staff auditors can receive additional training, mainly through cooperation with AFROSAI-E. The auditors participate in its regional courses, such as the performance audit course and a course in management (Interviews N40, N52). On occasion, trainers from AFROSAI-E have been invited to the office to give courses; recently a course was held on time management (Interview N51). A manager explained that sending the three auditors to study for an ACCA was a question of available resources, and the office's limited resources only permitted a few to do this. The manager also argued that he would like the office to be able to use electronic working papers, such as the TeamMate system, but he believed that such a system would be too expensive (Interview N40).

Some Supreme Audit Institutions, like SAI in the United Kingdom and India, send out an annual program with different types of training to SAIs around the world. A few of the Namibian auditors had attended courses in the United Kingdom, China and India over the years. However, according to a manager in charge of training at the office, auditors rarely participated in these courses, and it was not done on a regular basis (Interviews N44, N41).

As the results illustrate, both Botswana and Namibia offices provide further education and training to increase the levels of competence in their organizations. They do so, however, in somewhat different ways. In Botswana, the OAG educates a few auditors each year to become ACCA certified, as well as allowing auditors to participate in various courses in the country and internationally. Nevertheless, the participation in various courses has been decided on an individual basis and there was no overall strategy to ensure that the whole office moved towards uniformity in how it applied audit methodologies. In addition, there were no plans for further training in the audit software, TeamMate, and strategies were lacking to ensure that all the auditors were exposed to the annual updates of the standards.

In Namibia, limited resources affects the OAG; over the years, its slender resources have not allowed it to send more auditors on professional training for the ACCA or for courses at SAIs abroad; neither has it had the means to purchase the audit software TeamMate. Still, the office participates in regional events and has managed to build up a training structure within its limited budget in order to continuously train and update its auditors on the latest standards. When comparing the results from Namibia and Botswana, this approach appears to have led to a uniform methodology according to standards used within the office.

The clear commitment in the Namibian office can be interpreted as an effect of the OAG's involvement in regional and international networks and groups, since several auditors on various levels in the office have been involved in such activities. The office had auditors in high management positions who had participated in the INTOSAI working groups; the auditor general had been chairperson for AFROSAI-E for several years; and several auditors served as trainers in regional courses within AFROSAI-E. It is likely that this participation has influenced the organization to move in the direction of following standards as far as possible.

6
Dimensions of Development – Transnational Professional Communities

The starting point for this study was the various debated paths for development in Africa and how conclusions drawn in these discussions were in general not very empirically grounded in studies among public officials in these countries. In particular, when this literature was contrasted against the conclusions drawn from empirical studies on how organizations and professionals conduct themselves in other parts of the world; the picture of public-sector reforms in African countries became a puzzle.

Two overall perspectives were identified in the discussions of how development in Africa is to be managed: a critical perspective and a pragmatic perspective. Within the critical perspective, the use of Western-originated concepts and models in Africa is considered to be problematic; the solution lies, instead, in building institutions on domestic traditions and local knowledge. Within the pragmatic perspective, the question of building sound public institutions in Africa is more a matter of strengthening technical and infrastructural capacity – and the question of whether the origins of the administrative models used are Western is not really considered to be problematic. Yet, as argued in the two first chapters of the present book, these perspectives are not used exclusively by scholars. Scholars using a more critical approach do not always reject Western-originated institutions; however, the need to adjust them to local circumstances is emphasized. Likewise, scholars who do not problematize the use of Western-originated models still, in general, stress the need to adapt foreign models to the prevailing circumstances in the country. Apart from actual differences in levels of technical and infrastructural development between the West and Africa, a main reason for why it is considered necessary to build upon local conditions, or at least to greatly adapt models to them, is argued to be

due to the differences in political and administrative culture and how it is considered morally problematic to introduce Western structures in a continent which has suffered from Westerners imposing various structures upon it. The moral imperative, together with the claimed differences in political and administrative culture, are argued to contribute to foreign models' lack of legitimacy among African public officials.

These discussions concern African public institutions in general. Regarding public audit institutions, scholars debating how such institutions are to be built in developing countries mainly use a pragmatic perspective and discuss how the levels of capacity ought to be built and how low-capacity levels influence their work in various ways. Thus, in the debate on African public audit institutions there is little knowledge of whether public auditors consider Western-originated models of auditing to be problematic in the African context, or what adjustments auditors would consider necessary if they used such models and how alternative administrative solutions, based on domestic traditions, could be shaped.

Instead of seeking legitimacy within a local context, organization scholars emphasize the importance of organizations being legitimate within their organizational fields. This means that organizations of the same kind, within the country as well as around the world, would be the main sources of legitimacy for African public audit organizations. This is a significant difference to the development literature since, for African auditors, it should be important to follow the standards described by their international professional association and they should be less interested in developing their own structures based on their local conditions. Professional norms of how to conduct their work would be of substantial significance for the auditors, regardless whether or not these norms originated from outside Africa. In addition, according to organizational theory, organizations are likely to imitate similar organizations that they perceive as successful. Such perceptions are spread in various ways; for instance, through professional associations and ranking lists. While development scholars regard the foreignness of administrative structures as problematic, when such structures are to be implemented in African countries, foreignness should not be of major importance according to organizational scholars. The compatibility between Western organizational structures and country contexts outside the West is also debated among organizational scholars, although to a limited extent, and empirical studies, in particular on African countries, are lacking.

If we follow the arguments from the literature on organizations, the audit organizations would be likely to implement the standards as far

as possible and would not really consider adjustments. Plausible explanations for the absence of discussions about necessary adjustments are likely to be similar in context and culture between industrialized countries, where the majority of these studies have been conducted. In addition, the moral dimension in the relationships between countries – a dimension which is highly significant for the relations between Western countries and Sub-Saharan Africa – is not prevalent in discussions on the transferability of reforms between Western, or industrialized, countries.

Furthermore, within the organization literature, resources, competence and available technical capacity are no longer regarded to be of principle importance for how organizations adopt various structures; instead, the focus is on more culturally cognitive mechanisms, such as a common professional identity and a perception of the appropriate behavior for their kind of organization. Similar to adjustments of reforms, the absence of resource-bound explanations within the organization literature is probably a consequence of it being mainly based on studies in industrialized countries, where access to such resources is no longer crucial for adapting various structures and practices.

Throughout the present book, the empirical results from the arenas and from the SAIs in Namibia and Botswana have been presented. Hence, the reader of the complete study will already have an understanding of what African public auditors express in regard to the international public audit standards, as well as how they handle them in their audit organizations. However, to clarify the results, a general discussion of the results follows in this chapter. The discussion is centered on three themes, which are found to be significant in all three cases examined in the study.

The profession

A significant result from the study is the unproblematic approach the auditors showed towards the international public audit standards. Throughout the study, auditors in the arenas as well as at the SAIs in Namibia and Botswana,regarded it as unproblematic to have and use existing best practice in auditing, and they could not see any reason not to follow these common regulations, outlined by the profession, (cf. DiMaggio and Powell 1983; Greenwood, Suddaby and Hinings 2002; Scott 2001). There was little support in the study's results for a situation in which the auditors would like to have a specifically African way of conducting audit, or for the SAIs wanting to try to build audit structures on traditional domestic institutions (cf. Brett 2009; Dia 1996).

Interviews and observations demonstrated, instead, how the auditors appeared to regard it as an advantage to use common international practice. This was significant during the observations, interviews and informal conversations at the arenas, as well as in the studies of the SAIs in Namibia and Botswana.

It was evident how the regional secretariat had the ambition for all SAIs in the region to comply better with the requirements in the international standards. This was demonstrated by the production of the guidance material, such as manuals and guidelines, as well as the means by which the secretariat chose to highlight good examples of practice at conferences and courses in order to put peer pressure on the SAIs, to push the SAIs in the desired direction. Although the secretariat emphasized its role as an enabling organization, as well as emphasizing how the SAIs in the region should define their own needs, within the secretariat local norms among the SAIs in the region were discussed as being a problem, and they discussed the strategy they should use to change the audit norms in the region. The choice of strategy from the secretariat illustrates an awareness of the significance of a professional identity for auditors at the SAIs in the region, as it was decided that the best approach for making the region's SAIs change would be to argue that prevailing reporting procedures were not in accordance with international standards. Thus, by explicitly demonstrating to the SAIs what was expected of them as professional audit organizations – that is following the international standards – the secretariat expected the SAIs to change their local norms.

The attitude to regard local circumstances as obstacles the auditors had to overcome was not a top-down approach from managers at the regional secretariat. It was also present at observations and informal conversations with regular auditors at the arenas. At the arenas, auditors described how, as auditors, they faced similar problems in their countries and how the differences between SAIs mainly consisted in the manner they had reached different levels of development. Different levels of development sometimes meant that areas within the audit organizations had reached various levels of development. For instance, some of the SAIs had an effective performance audit unit established for many years, while other SAIs were only in the phase of establishing the first basics for such a unit. Meeting within the regional networks was argued to strengthen the auditors in their work to change their own organizations, since they could benefit from the experiences of other SAIs, and then use those experiences as arguments for convincing their own organizations to undergo the same changes.

Apart from auditors at the SAIs in Namibia and Botswana arguing in interviews for the importance for them as auditors to follow standards, the results from these cases also illustrate how the organizations continuously have taken actions and moved towards higher compliance with the requirements in the international standards. At both the SAI of Namibia and the SAI of Botswana efforts have been made over the years to introduce manuals and standardize working papers in accordance with international standards. Although the degree of implementation differed, both organizations continuously made new efforts in cases in which the implementation of earlier manuals or working papers had been limited. In addition, both organizations sent auditors on various courses and implemented development cooperation programs to strengthen the auditors' professional competence so as to achieve higher compliance with the professional requirements for auditors.

Another example of the significance of the auditors' professional identity and their ambition to attain legitimacy within the professional audit community is how both the OAG in Namibia and the OAG in Botswana have attempted to change their national legislation to become more independent from their governments. Because the auditors' demand for independence in Botswana was not met with enthusiasm by their government, the managers decided to use a new strategy and endeavor instead to achieve independence gradually. Their first step was the adoption of separate legislation for the OAG, after which it intended to ask for more budget control, more control over staff and so on, and step-by-step eventually achieve independence.

The above results from the study show how the auditors in Namibia and Botswana have a clear professional identity, and how they constantly undertake actions to move in the direction of what is regarded as appropriate behavior for their profession and their kind of organization. In the case of independence, the auditors' desire to become more legitimate within their professional community outweighed the domestic political interest from their own governments.

For the auditors, international legitimacy does not appear to contradict the way they regard local legitimacy. When the auditors argued about the importance of conducting audit according to the standards, they claimed that, by using best practices in auditing, their work would be better executed. By the auditors conducting their work according to international standards, the citizens of their countries would get the best value for their money and state finances would better be kept in order. Thus, there appeared to be no conflict between legitimacy internationally and legitimacy on a domestic level. This result differs from the way

legitimacy for administrative practices is regarded by some development scholars' literature, in which it is argued that external structures and models will not encompass legitimacy at the local level (Abrahamsen 2000; Englebert 2000; 2009). From this study of state auditors, however, this does not appear to be the case.

As argued above, complying with the structures and procedures described in the international standards was not only important because of their professional role; it was also regarded as improving their work. As claimed by Kennedy and Fiss (2009), performance improvements may be important motives for organizations adopting certain practices, apart from their wish to be socially legitimate. Although new work methodologies met resistance from some auditors due to the increased workload involved, the auditors still insisted that the increased planning and documentation led to actual improvements in the quality of their work – for instance through better, more precise execution of the audits, better sampling methods and more careful documentation of the work. Additionally, it was argued that the use of audit manuals as guidance meant fewer conflicts within the office over how the work was supposed to be conducted and, for more recently recruited auditors, the guidance this provided was described as helpful for learning about the work. Not only were work procedures according to the standards regarded as improving the quality of the auditors' work, but several of the auditors also argued that independence from their governments would improve their work situation and the performance of the organization – for instance, through the possibility to decide independently on salaries as well as on how to manage resources (cf. Kennedy and Fiss 2009).

The professional identity of the African auditors was also confirmed continuously within their professional networks. The results from the arenas illustrated how the auditors, through training courses, workshops and conferences, came to know one another and how they shared ideas and practical experience within these networks. The auditors appeared to be receptive to what was regarded as appropriate behavior by their professional peers and by people they knew within the professional networks. As argued within the organization literature, this is common behavior among professionals and managers in organizations. Accordingly, it is likely that the SAIs in the region will over time become harmonized in their audit structures as well as in their audit practices (Berger and Luckmann 1967; Galaskiewicz and Wasserman 1989; Gibbons 2004; Greenwood, Suddaby and Hinings 2002).

Both the SAI in Namibia and the SAI in Botswana were involved in professional networks in several ways, which also may contribute

to the understanding of their harmonized views and their actions for complying with the requirements in the standards. As argued in the previous chapter, the SAI in Namibia appeared to work according to audit methodology in a more unified manner in the office, which could be an effect of stronger involvement in the professional networks (cf. Casile and Davis-Blake 2002; Gibbons 2004; Reagans and McEvily 2003). Although the SAI in Botswana was involved in the regional networks, its participation was more limited than was that of the SAI in Namibia.

These results illustrate that normative and imitative mechanisms that have been demonstrated to be significant for influencing the behavior of organizations in Western, industrialized countries appear to be valid also for African public organizations. Although, these mechanisms are emphasized primarily within the literature on organizations, some development scholars have noted similar effects in administrative reforms in African countries. Professional integrity and the sense of belonging to an international community of peers among public officials were in the study of Hilderbrand and Grindle (1998), demonstrated to contribute to a higher level of performance in those organizations. Likewise, Leonard (2003) argues that professional norms are of decisive importance for development in Africa. In particular, if they exist among managers and are connected to an international recognized profession, such norms may have a substantive impact on the organizations. As we have seen, the differences between Namibia and Botswana can be regarded as supporting such an argument. The managers in Namibia were, to a higher extent, involved and connected to the international professional community than were managers in Botswana; they acted as trainers in regional courses and were involved in the INTOSAI working groups. The AG in Namibia even had been the chairperson for the regional organization, AFROSAI-E, which likely has influenced the importance put on following international standards at the Namibian office. Interviews from Botswana, instead, demonstrated that managers there did not always have the appropriate levels of education for their task, and that some of them even had hampered the introduction of standards due to their fear of losing power and revealing their incompetence.

In a similar vein, Leonard (1987) states that public officials in Africa may be affected by socialization processes via their professional identity which may be reinforced in networks and international conferences. However, in this article Leonard does not develop this argument further; instead he argues strongly for the importance of developing organizational models in line with an 'African logic,' which builds on the social reality in Africa and that: 'any simple attempt to transfer Western

managerial technologies is likely to end in failure' (p. 908). The results from this study do not corroborate such conclusions, and it is difficult to find support for a particular African logic among the auditors, which would hinder them from using international public audit standards.

A practical dimension

An unexpected but significant result from the study, was how the auditors not only regarded it as natural to follow the international audit standards due to their profession, but how they also emphasized the practical advantages in all countries around the world using the same audit structures and methodologies.

For the SAIs in southern Africa to use similar methodologies implies that they have the possibility to help one another if they have problems in their organizations. During the regional courses and conferences, they discussed problems they had in their SAIs and gave each other advice on how to handle the situations based on their own experience. This constituted a significant part of the conferences and courses. A large part of the meetings was structured around sharing experiences and searching for advice within the professional community. For the individual SAIs, a practical dimension might mean that it could also participate in bilateral cooperation within the region. For instance, the SAI in Namibia had sent auditors to help the SAI in Ghana as well as conducting an exchange with auditors at the SAI in Uganda regarding an audit software program with which the SAI in Namibia had little experience. Similar structures and practice also allowed the SAIs in the region to share resources, in terms of holding courses together in the region as well as using auditors from other SAIs as teachers. Such practical regional cooperation would have been more difficult to conduct if they had not shared a similar understanding of how the work is supposed to be conducted.

Likewise, in their ambition to comply with the requirements in the standards, auditors also expressed how important it was to be able to conduct quality reviews at the SAIs. Such assessments of the work, conducted by their peers from other countries, was regarded to be helpful for the auditors in order to know whether they were performing their work appropriately. The auditors argued that it would be difficult to conduct quality reviews if the assessment teams, as well as the organization they reviewed, did not share similar ideas of what should be considered appropriate audit structures and practice.

Although it was mentioned that harmonized structures might enable strong regions, such as Europe, to assist weaker regions like Africa, the

scope for practical cooperation was mainly regional: that is, when the auditors discussed the advantages for SAIs in using similar audit methodologies, they mainly referred to cooperation and how they assisted each other *within the region*, not internationally.

Using similar methodologies on an international level became significant for them as individual auditors with respect to their opportunities for creating career opportunities. The auditors were aware of how international organizations, such as the United Nations, used auditors and how their opportunities to work in such organizations depended on whether they were familiar with the internationally accepted audit methodologies used in those organizations. Likewise, if the auditors worked according to the same audit methodology used in other countries it would create possibilities for them to move abroad and work there as professionals.

This *practical dimension* to using similar methods and structures across countries has a significant development aspect – for the auditors as individuals, since it opens up opportunities outside their organization and country, but more significantly for organizations with scarce resources: regional cooperation of the kind illustrated in the study may imply valuable support for developing their organizations. It is likely that these practical advantages have contributed to shaping the auditors' positive attitudes towards using similar audit structures and practices in the region and in the world.

Despite its importance for developing countries, as argued by the auditors, a practical dimension in using similar administrative practices among African countries is not discussed in the development literature on public administration reforms in Africa (cf. Abrahamsen 2000; Brett 2009; Jones and Blunt 1993; Leonard 1987; Turner and Hulme 1997; Wunsch 2000). The emphasis in the development literature on finding specifically African solutions may be considered as providing support to the way auditors argue here for the benefit of using similar systems *within* Africa. Although, the difference between how the auditors in this study and scholars within development literature argue is that the auditors did not consider it problematic that the systems they used and benefited from within the region originated from an international level. In addition, the auditors did not regard the audit methodologies as foreign, although they, of course, were aware of their origin in Western countries.

Neither is a practical dimension for isomorphic mechanisms discussed within the organization literature. It is reasonable to believe that practical advantages do not have the same importance in industrialized countries,

since organizations there presumably would access such resources primarily within their own country and would not be dependent to the same extent on support from a regional cross-national network. Although a practical dimension is not discussed explicitly within the body of organization literature, considering how the auditors argue about the advantages of using similar methodologies and structures as other audit institutions, these results are much in line with how organizations are described to act according to this theory. Thus, an extension of the theory of isomorphism, of significance in a development context, would be a practical dimension for how similar structures and practices across countries enable close cooperation among public-sector organizations in developing countries and an increased ability to share resources, but also how these practical advantages can be understood as contributing to shaping the attitudes of the public officials working in these organizations.

Voluntarism and the notion of customization

The ambitions of the secretariat in the sub-regional group AFROSAI-E are clear: it wants to harmonize audit structures and practices within the region and bring them more in line with the requirements in the international standards. However, its approach for pushing its members to move in this direction is largely based on the principles of voluntarism. The secretariat emphasizes that it is an enabling organization and encourages its members to define and express their own need for support. To guide the SAIs in the appropriate direction, then, the secretariat presents what it perceives as successful modes of organizing at conferences and courses as well as in manuals and publications of best practices, the use of which is voluntary. Similarly, the peer reviews, which could be regarded as control mechanisms for complying with standards, are voluntary for the members; they do not have to subject themselves to such control, unless they so desire. This approach, which does not use coercive methods but, instead, influences the behavior of the organizations by presenting the most successful organizations and methods, is a well-recognized behavior among organizations and, in studies from Western industrialized countries, such processes have proven to lead to harmonized structures and practices within the field (cf. DiMaggio and Powell 1983; Deephouse 1996; Sauder and Lancaster 2006; Slack and Hinings 1994; Wedlin 2007).

Additionally, the emphasis on voluntary mechanisms and the way the secretariat of AFROSAI-E characterizes itself as an enabling organization

may be understood as a part of its nature as a meta-organization. Meta-organizations build on voluntary membership, and they have no possibilities of issuing sanctions or in any way enforcing their members to comply with the regulations, since exclusion from membership is rarely an option (Ahrne and Brunsson 2008).

The focus by the AFROSAI-E on voluntarism, however, may also be regarded as an awareness of the moral dimension when introducing administrative reforms in African countries: that is, externally imposed structures on the African countries are problematic per se, regardless of the actual possibilities of implementation (cf. Abrahamsen 2000; Ake 1996; Brett 2009; Bessis 2003; Hyden 2006). As with notions of customization, which will be discussed later, by emphasizing the voluntary aspect, the regional secretariat avoids critique for being imperialistic and imposing structures on the countries. Instead, it can claim that it enables organizations to develop as they desire.

According to some auditors, membership in the professional associations is regarded as implying a state of affairs in which they do not have any choice but to follow the standards drawn up. This more coercive nature of membership in the association was also noted in the speeches at the large congress for all SAIs in Africa (AFROSAI). At this conference, there was a clear call from a representative of an African professional audit association, saying that all auditors were required to follow the standards and that the organization he represented had the authority to withdraw the license auditors need to conduct their work professionally. Although this statement illustrates a more coercive aspect of the professional commitment, the authority of the association represented by the speaker is still limited for the individual SAIs. Within their countries, they have the possibility to create their own certificates and licenses for auditors, which was done by the SAI in Namibia. A similar, distinct message on the importance of implementing the international public audit standards regardless of differences in government structures, came at the same congress from the next president of AFROSAI, the Auditor General of South Africa. He made it clear that differences in development as well as in the sixe of African countries may imply that they have different needs but, despite this, all African countries should still aim for compliance with the standards (cf. Boli and Thomas 1999).

Although the professional associations may be understood here as strict and inflexible with respect to the importance of following the requirements in the standards, the documents produced within INTOSAI emphasize the importance of customizing the standards and guidelines to the local circumstances in each country. Hence, there is a certain

ambiguity in the organizations' authority towards their members: that is, on the one hand, they strongly encourage their members to comply with all requirements in the standards drawn up by the organization, on the other, there is a certain amount of built-in flexibility in the standards and guidelines by means of the notion of customization (cf. Ahrne and Brunsson 2008; Brunsson and Jacobsson 1998; 2000). The idea of customizing the guidance material was also evident in the sub-regional group, AFROSAI-E, in its guidance documents as well as during conferences and courses. For instance, when discussing the implementation of a performance audit manual, teachers at the course emphasized the importance of not 'copying and pasting' the manual; rather, they should look into the specific conditions at their SAIs and adapt the manual accordingly.

The focus on customization can be understood as how, with common rules, meta-organizations balance their authority between voluntarism and compliance (Ahrne and Brunsson 2008). Ahrne and Brunsson (2008) argue that the lack of authority is one reason these organizations often use voluntary regulation, such as standards, in order to hold the organization together. Similarly, the idea of customizing the guidance material to the circumstances in each country can be an additional aspect of the lack of authority combined with an ambition to harmonize structures and practices among the members. Through constantly applying notions of customization, it may be regarded as less of a commitment for members to adapt the regulation, since there will be flexibility in how to follow them (Abbott and Snidal 2000).

The notion of customization could also be interpreted as a similar expression of the awareness of the differences between developing and industrialized countries which are expressed by the development literature as adjustments to the circumstances in African countries. The acknowledgment of differences in levels of technology, infrastructure and education as well as cultural and political differences between countries may have led the INTOSAI and its regional groups, AFROSAI and AFROSAI-E, to state explicitly that adjustment of the guidelines to circumstances in each country needs to be considered. Consequently, the notion of customization could be regarded as supporting the arguments in the development literature: that is, major adjustments in the standards are necessary to make them encompass the African environment. Still, an important difference exists between the auditors' notion of customization and what development theory prescribes regarding adjustments to the specific African context. When customization is discussed within the AFROSAI and AFROSAI-E communities, it is argued

that *each country* within the region needs to customize the adaptation of standards to its own circumstances. The idea that each country needs to customize the adaptation of standards can also be found at the international level, where the international documents produced by INTOSAI state that each country has to take its own circumstances into consideration and adopt the standards and guidelines accordingly. This is a significant difference from the idea presented in the development literature of there being specific African circumstances that make international standards difficult to implement in an African context. The distinction made by the development literature between the West and Africa in terms of different political and cultural circumstances is quite simply not made by the auditors. Thus, on closer examination of the auditors' notions of customization, they differ from how adjustments are described within the development literature, in which customizing is needed to make the standards encompass *a specific African context*. Despite this difference, customization constitutes a substantial result for how auditors relate to the standards in relation to their local context. Consequently, in the next section there will follow a more detailed discussion of how the notion of customization may be understood in the auditors' context.

As noted above, similar to voluntarism, customization may be interpreted as a way to handle the moral dimension in administrative reforms. In the professional associations' ambitions to harmonize and impose universal structures on all countries, they are able to avoid criticism of being dictatorial by emphasizing the need for customizing their prescriptions to the circumstances in each country. Similarly, it may be regarded as strengthening domestic legitimacy with respect to the standards and guidance material, since customization is argued to make the guidelines country specific and thereby better owned by the country.

When standards and guidelines, such as the audit manuals, were discussed with auditors working at SAIs in Sub-Saharan Africa, they stated that they customize these guidelines to the circumstances in their countries. When the auditors were then asked to specify what such circumstances called for customizing, and how did they do it, the auditors, both at the arenas and at the individual SAIs, explained how their customizing mainly consisted of minor, more technical aspects: for instance, the type of computer software used or whether they lacked a mandate to conduct audits in certain areas due to national legislation. They observed that despite these adjustments, the basics in auditing and the audit standards were still followed.

It is difficult to interpret the scope and significance of customizing, mainly for three reasons. First, because the auditors generally consider what is drawn up in national legislation as a minor issue to which they need to adjust their work, while in the development literature national legislation could be considered as a significant aspect to which significant adjustments need to be made. Consequently, the development literature and the auditors in the study may discuss similar needs for adjustments; however, they discuss them differently. While the development literature emphasizes the importance of adjustment for the sustainability of reforms, the auditors mainly regard the adjustments to be minor, more as technicalities, and they prefer to emphasize the similarities among all the SAIs and the benefits of using similar systems in all countries. Besides, in the study we have seen examples of how the auditors have tried to change their national legislation in order to better fulfill the requirements in the standards. Hence, even though the notion of customization may be regarded as supporting statements made in the development literature, the auditors' previously discussed actions – together with their attitudes as to whether they consider national circumstances more as minor aspects in respect to their work – can also be understood as the legitimacy of international standards ranking higher than the national circumstances.

The second reason why the scope and significance of customizing is difficult to interpret is problem the auditors claimed they sometimes have in fulfilling the requirements of the standards – due to limited resources and limited competence in their organizations and in the public organizations they audit. These statements confirm the explanation according to the pragmatic perspective in the development literature about how resources and available competence restrict the way Western models may be transferred to developing countries. How organizations need to handle the standards in regard to these limitations is not, however, regarded by the auditors as a part of customization or an adjustment to the audit standards, as it may be understood using the development literature as a point of departure. Rather, it is regarded as a current situation that has emerged out of the limited resources and the inadequate education levels of several years ago, when many auditors were recruited.

The lower level of education among senior staff is a significant feature of how limited competence may influence the way the SAIs work in accordance with international standards. In particular, this was regarded to be a problem at the OAG in Botswana, since insufficient competence among several managers had over the years hampered the use of new

audit methodologies. Although the younger, more recently recruited auditors had a higher level of technical competence, they were socialized into the work by their senior managers and, due to the hierarchies in the office structure, it was difficult for junior officials to change work procedures in the audit teams. As noted by Hilderbrand and Grindle (1998), the difference in competence between senior and junior staff is a well-recognized circumstance in developing countries, one which influences the way organizations can adapt administrative reforms. Although the OAG in Namibia at the time of independence, early in the 1990s, was far from working according to international standards, any inadequate competence among senior staff did not hinder the use of new audit methodologies to the same extent as it did the OAG in Botswana. In the major development cooperation project in Namibia, the importance of educating the managers in the office was identified at an early stage and, throughout the cooperation, management was in particular focus since they would be the ones the auditors would turn to for advice after the project team left (Bergström 2008). This appears to have been a successful strategy since, today, the office has a unified orientation towards the standards with which they work, and they continuously update their procedures according to the requirements in the international standards. As pointed out by Leonard (2003), managers in Africa who are professionally committed may influence the whole organization to develop in a certain direction.

The situation of limited resources and limited competence in certain positions is much in accordance with how development scholars describe the circumstances in public organizations in African countries. Available competence within these countries and within the individual organizations is nonetheless constantly changing, as the higher education system in these countries expands and recently recruited staff members have higher levels of qualifications than auditors recruited several years ago. Today, the SAIs in Namibia and Botswana do not appear to have any problems finding recruits with university degrees for employment in their offices.

Although availability of resources is a significant factor explaining how the organizations fulfill the requirements in the standards, as well as why the staff turnover at the SAIs is high, it is not the full explanation for how the offices handle the standards. As mentioned, the SAIs in Namibia and Botswana are, to a large degree, very similar in the way they regard and handle the international public audit standards. Yet, the SAI in Namibia appears to fulfill the requirements in the standards to a greater extent, evidenced not only by the interviews but also according

to documented peer reviews of the two organizations (AFROSAI 2007; 2009). If a lack of resources were the main factor determining how standards are handled by the SAIs, it would be difficult to understand the differences between Namibia and Botswana. Botswana is praised in the literature for its good governance as well as for how, as a resource-rich country, it has invested well in infrastructure and in education for its people. Namibia, after independence, was plagued by deep conflicts along ethnic lines, and its economy has been nowhere near the size of Botswana's economy. At the SAI in Botswana, auditors have been sent over the years to various courses, and development cooperation projects have been implemented. Recently, Botswana also invested in computer software, which was described as being too expensive for the Namibian OGA to buy, although it would have liked to. In Namibia, they have also sent their auditors to various training courses (although to a lesser extent than has Botswana), as well as having been involved in various development cooperation projects. Thus, at first glance, there are no major differences in the type of activities that have been carried out in the two OAGs over the years. Yet, when the activities carried out in the offices are examined further, in particular the development cooperation projects, it can be seen that they have been managed quite differently. A plausible explanation for the differences in development could be the way the development cooperation projects have been designed and implemented in the two offices, and this will be discussed further in the next chapter.

The third and maybe most difficult factor in interpreting adjustments of the standards is the vastness of the standards and how, as a result, this implies a large amount of flexibility when using them. To say simply you are following international standards does not actually have to mean much, and it is impossible for any SAI to fulfill the requirements in all standards. Accordingly, when customizations are discussed in practice this must still concern a limited number of standards and guidelines. In the study, this vastness was handled by outlining an operationalized model for a Supreme Audit Institution based on what is emphasized in the standards and in the literature on audit. The model was then applied to the SAIs of Namibia and Botswana. The results from the study demonstrate that the SAI of Namibia and the SAI of Botswana fulfill several of the aspects outlined in the model, although it is sometimes difficult to interpret the extent to which some of the criteria are met – such as the use of standardized working papers and whether the auditors have the appropriate level of competence. More important to note is that, although not all efforts have been equally successful, *both organizations*

have over the years continuously tried to change their situations to achieve higher compliance with the standards, and this applies to *all* criteria in the model. Thus, instead of discussing the extent to which the two SAIs fulfill the various criteria in the model, a more accurate description of the overall result would be that both the SAI in Namibia and the SAI in Botswana are continuously moving in the same direction: that is, gradually conforming to the requirements in the international public audit standards.

7
Conclusions

In the previous chapter, three main themes from the results of the study were described and discussed in relation to how the two different bodies of literature describe the features and reforms to the public administrations in African countries. In this final chapter is a general concluding discussion of the results and their implications for theory and practice and, also, suggestions are outlined for further research within the field.

A major finding of this study is that the way in which organization scholars in Western countries describe the actions of organizations and professions appears to be significantly similar in Sub-Saharan African contexts, in arenas as well as at the level of individual organizations. Throughout the study, the presence of a distinct professional identity among African public auditors has emerged. This professional identity has been shown to involve an attitude by which the auditors regard themselves to be part of a professional community without national boarders and by which they consider the international standards for auditing as the most appropriate and legitimate way of conducting audit.

In their striving to comply with international professional standards, the auditors continuously make various efforts to reform their own organizations, sometimes in conflict with domestic political conditions. As discussed at the beginning of this study, despite organizational theory's claim to universalism, there has been a lack of empirical studies in developing and African countries. Consequently, there has been little understanding of whether this theory is actually appropriate in African contexts, or if it ought to be regarded as 'West-centric' (cf. Boyacigiller and Adler 1991). However, when state audit organizations in African contexts are studied, the theory appears to be valid, and the mechanisms, which are argued to create homogeneity in structure and practice

among organizations within a field in industrialized Western countries, appear to work in similar ways in Sub-Saharan Africa.

One implication for the theory of organizations in a development context may be how these homogenizing mechanisms also have a clear practical dimension for the organizations. The auditors, surprisingly, often argued in favor of all the advantages arising from using similar audit structures and methodologies internationally and regionally, from a practical perspective. Through harmonized audit structures and methodologies there were possibilities for pooling resources and 'helping each other out' among the Supreme Audit Institutions in the region, and this also created career opportunities for individuals on regional and international levels. As illustrated in the study, this dimension is significant for a region with limited resources. Within the contemporary literature on isomorphic mechanisms there is little discussion of such practical dimensions and their ensuing advantages for a developing country. It is reasonable to believe that this inadequacy is a consequence of the limited studies conducted in developing countries.

Another implication for the use of organization theory in Sub-Saharan African contexts would be that resources – for instance in terms of qualified persons and levels of payment – still have a substantial influence on the way organizations are able to undertake reforms, although in the literature they are argued to no longer constitute a major impact on the behavior of organizations. Even in Namibia and Botswana – countries chosen to limit explanations related to resources – limited resources, for instance in terms of inadequate levels of education in higher positions of the organization, still affected the possibilities for reforming the organizations and complying with international standards. Limited resources and lack of capacity, within the pragmatic perspective in the development literature, are claimed to be causes for the limited possibilities of implementing Western administrative structures and practices in African countries. This argument, however, may be considered less challenging to theory and practice since levels of education and capacity eventually change, and it is possible and relatively easy to strengthen these areas As noted in the interviews, levels of education at the SAIs within the AFROSAI-E region are constantly rising, and the qualifications among younger public officials are much higher today than when several of the managers were recruited.

Rather, the more thought-provoking argument presented by development scholars is how African political and administrative cultures are described as being significantly different from the Western bureaucracy, which in turn is a reason for why it is argued to be difficult to implement

administrative structures and practices deriving from Western countries. African public-sector organizations are described as being based on personal rule and informal networks in which kinship and patrimonial structures constitute the foundations for the way these organizations operate. Western public administrations, on the other hand, are considered to be based on 'Weberian structures,' that is bureaucratic structures based on formalism, impersonal rule and meritocratic recruitment. These differences in character between public administrations in Western and African countries within the development literature are argued to imply that African public organizations need unique solutions more in line with their specific characteristics.

In this study of public auditors, it is difficult to find support for these arguments and conclusions. In interviews, informal conversations and during observations, both at the arenas and at the individual SAIs, when problems in implementing work procedures according to international standards were the subject, the discussions did not indicate that such difficulties were a result of differences in the political and administrative cultures in Western and African countries. Rather, the explanations concerned limited education and qualifications needed to perform the work according to international standards, as well as a lack of motivation among the auditors to change the work procedures. Such a lack of motivation could be interpreted as a lack of legitimacy for the standards due to their external origins, or that the standards are ill-suited for the local context. Still, empirical support for such statements was difficult to find in the study. Resistance to changes in work methodologies among auditors in lower positions was, instead, explained to be the consequence of the increased workload actually involved in changing the work procedures, as methodologies in line with the requirements in the international standards entailed a more careful planning process and a higher degree of documentation. Since following the requirements in the international standards also involved a higher transparency in the work performed, resistance to change or lack of motivation among auditors in management positions were explained to be a consequence of how these new procedures involved a loss of their powers, and how it exposed any incompetence among them.

Naturally, informal networks and corrupt practices may exist in these organizations, as they do in organizations and politics in other parts of the world (cf. Szeftel 1998). The substantial difference is that if such networks and practices exist, it did not appear to impact the auditors' approach to the international audit standards or their adoption of such structure and practices based on the international standards. When informal networks

and corrupt practices are revealed in Western countries, few would argue that this means that features of the Weberian bureaucracy are inappropriate in these countries and organizations. Yet, this is the conclusion drawn when public administrations in African countries are discussed.

The literature of development appears largely to have neglected the importance of a professional identity among public officials in African countries and how professional norms concerning appropriate modes of organizing and conducting their work spread among professionals. With some exceptions, such as Hilderbrand and Grindle (1998), Leonard (2003) and Mungiu-Pippidi (2011), there is within this literature little discussion of the professional identity of public officials in African countries and how this identity may determine what they consider to be appropriate structure and practices. Additionally, development scholars appear to have paid little attention to how the use of international administrative structures and practices could actually be regarded as an *advantage* for African countries, as argued by the auditors in this study.

In addition to the description of differences in character, more critical development scholars argue that Western administrative structures and practices also lack legitimacy in African countries (Abrahamsen 2000; Ayittey 2006; Carlsson 1998; Dia 1996; Ekeh 1975; Englebert 2009; Hyden 2006; Leonard 1987). Lack of legitimacy is argued to explain limited implementation of various administrative reforms as well as being a reason for the importance of African countries developing their own solutions. In contrast to this perception, African public auditors regarded procedures prescribed in the international standards as the most legitimate way of conducting audit, and they had difficulty in finding reasons for why they ought to develop their own methodology. The auditors rather regarded such ideas as a waste of time and resources. In addition, legitimacy for external structures and practices did not appear to be in conflict with domestic legitimacy as described in the development literature. Instead, by using the internationally described best practices for auditing, the auditors argued that their citizens would receive better value for their money, and the resources in the country would be better spent, which in turn is likely to lead to domestic legitimacy for the audit practices used. To merely take the local context and historical legacies into consideration can be regarded as too simplified for understanding legitimacy for various political and administrative structures and practices. As illustrated in this study, there are other dimensions of legitimacy; organizations operating within a field of similar organizations may desire to achieve legitimacy within this field, regionally and

internationally, and public officials may have a professional identity which impacts their perceptions of legitimacy.

As discussed in previous chapters, part of the development discourse is based on a moral argument, in which the introduction and use of Western structures in Sub-Saharan African countries is seen as inappropriate from a moral perspective. The auditors in this study, however, had a more pragmatic approach to the international standards and did not appear to regard the Western origins of the international public audit standards as problematic. Apart from being understood as arising from a professional identity, this more unproblematic approach towards the standards may be related to the voluntary nature of the standards, and the way the standard-making organizations emphasize this volition as well as the importance for each country to customize to suit specific local circumstances. Even though such customization does not distinguish African countries from Western, it still allows for flexibility in using the standards and it may thus be easier to avoid possible critique of being dictatorial. Hence, although the auditors did not search for specific African solutions, the voluntariness of the standards and participation in the international community creating the standards emerge as important aspects for understanding, from a moral perspective, the auditors' approach to the international standards.

The coercive focus in the development literature on how Western standards are imposed on African societies is certainly to be understood, considering the historic relationships between Western and African countries and the asymmetric balances in political and economic power between the global South and the global North, in which donors also have a large influence on many developing countries. Thus, could not accountability towards donors and donor pressure be regarded as mechanisms influencing the results of this study? At the large AFROSAI congress, in which Auditor Generals from all the African countries met, donors were often mentioned in their discussions. In general, donors demand separate accounts for the way their money has been spent and, under circumstances in which several donors are involved simultaneously, this becomes complicated and requires a lot of administration by the auditors. For instance, it was regarded as problematic to audit hospitals and health clinics due to the large amount of donor-funded medication and equipment. In these situations, the auditors have difficulties in controlling the economic transactions, since there is a mix of public funds and donor funds, and the staff at the hospital may refer to the foreign partner for data on the equipment.

Although donors and donor funding appear to be a significant part of the audit environment in several of the African countries, the impression from the observations at the congress was that these situations do not impact on the way the auditors related to the use of international audit standards nor that donors did not appear as the ones they saw themselves primarily being responsible towards, as it often is framed in the development literature. For instance, during the discussion among auditor generals on the problems of verifying transactions in the healthcare sector, the reason mentioned for why they considered the circumstances problematic was how they, as auditors in these circumstances, had difficulties in ensuring that poor people, who were in greatest need of public health care, actually received the care to which they were entitled. Consequently, although donors may be important actors in developing countries, African public officials, such as the auditors in this case, may also experience being accountable towards poor people in their own countries. In addition, a suggested solution to the difficulties in verifying the transactions, presented by another auditor general, was an increased use of performance audit, that is, another internationally recognized audit methodology.[1]

At the level of individual SAIs, the significance of donors was mentioned by a senior manager at the OAG in Namibia, where he regarded the donors' perceptions of the country and the organization as important aspects for why the OAG had to implement the international standards (Interview N40). However, in other interviews, both at the SAI of Namibia and the SAI of Botswana, donors were not brought up; neither did they appear to influence the auditors' approach to the standards, not for senior or middle managers, or the auditors in lower positions. A manager in Botswana brought up foreign investors and ratings by international organizations as reasons for the importance in following international audit standards. He claimed that it was important for the country to demonstrate that it followed international regulations, since the contemporary world is a globalized place in which they wish to play a role. The manager mentioned Transparency International's ratings and argued that it was important for Botswana to prove that it was accountable as a nation, in order to attract foreign investment (Interview B26). Although developing countries could be regarded as having more to prove to foreign investors (cf. Tamm-Hallström 1998) this kind of argument may be relevant for many countries in the world, and not specifically for Sub-Saharan Africa.

Although coercive forces are still significant for many Sub-Saharan African countries from several aspects, development theory may be extended by paying more attention to the mechanisms of voluntary

regulation. By adding this dimension to the understanding of administrative reforms, the view of African public officials could be expanded to regard them also as actors with a certain agency. An agency allowing them the choice of following certain regulations for reasons such as professional commitments, in which their professional ideals, constructed through education and in networks, may shape what they regard as appropriate solutions. Through considering public officials also as professionals, the understanding of public administration reforms in Sub-Saharan Africa would likely be more nuanced. An understanding less determined by historical experiences and instead more oriented towards the way contemporary identities among public officials are shaped in a globalized world, even in Sub-Saharan Africa.

To what extent could then the results in the study be referred to the fact that countries selected for the individual case studies were Namibia and Botswana? Both countries are involved in regional and international networks, which probably have affected their commitment to implementing the international standards and complying with the various requirements therein. In addition, they are both classified as middle-income countries, which implies that to some extent they have resources to develop their offices and they now have possibilities to employ people with university degrees. From a development perspective, Botswana is often mentioned as a country in Africa where good governance has historic roots and is well established (Acemoglu, Johnson and Robinson 2003). Namibia, on the other hand, has a history of oppressive colonial rule and ethnic conflicts and received independence as late as 1990. Consequently, it would be reasonable to believe that the OAG in Namibia would have much more difficulties in implementing and applying the international standards than would Botswana. According to the results of this study, this does not appear to be the case. There may be several reasons for why Botswana has not implemented the international standards to the same extent as Namibia. One explanation found in the study is the way the OAG of Namibia has been involved to a greater extent in regional and international cooperation at all levels of the organization, and we will return to the significance of this aspect later on in the chapter.

Another aspect found in the study, contributing to the understanding of the differences between the organizations, is the way the support for these organizations has been designed over the years. In Botswana, various short-term courses and projects have been carried out since independence in 1966, with the aim to increase the capacity of the OAG and to make the office work more in accordance with international

standards. Auditors at the office have participated in short-term courses abroad and at the office, provided within the commonwealth and within the INTOSAI community as well as in cooperation with the Swedish National Audit Office (SNAO). The INTOSAI Development Initiative, (IDI) in cooperation with the Overseas Development Administration at the British National Audit Office, created the first audit manual for the OAG in Botswana. The manual was sent to the office in 1993, and a few auditors were sent on 'training of trainers' course regarding the content in the manual. The idea of 'training of trainers' courses was to educate only a few people in the office and provide them with guidance training material. They were then expected to educate the rest of the auditors at the office, in this case in how to use the audit manual and work according to standards. These courses had no significant impact on the office and in interviews it was explained that it was difficult for this small group to actually implement a new methodology in the whole office. When these auditors returned to the office they were expected to conduct their work as usual and there was no room for them to educate the other auditors. Thus, the British manual was never used, and there was no real change in the office in how the audit work was conducted.

The capacity-building projects in cooperation with the British National Audit Office and the IDI were not the only development cooperation projects the OAG had conducted through the years. In the 1990s the SNAO developed an institutional cooperation program with the OAG. The project started in 1992 and lasted until 1998. The background to the project was the expressed interest by the auditor general to introduce performance audit in Botswana. The project eventually expanded to include also an upgrade to the technical abilities in financial audit, including IT audit, as well as expanding the training capacity in the organization. Two long-term advisors from the SNAO were placed at the OAG on a full-time basis for two years, one specialist in performance audit and another in financial audit. From the OAG two counterpart officials were assigned as advisors during the project. Additionally, a number of short-term advisors from the SNAO were assigned to shorter projects at the OAG, throughout the cooperation. The management of the project consisted of project-management groups, including the auditor general, top and middle managers from the OAG and the consultants from the SNAO. Under the project various courses were held, primarily through the 'training of trainers' approach, in which auditors from the OAG were educated with the aim of their training the rest of the auditors at the office. There was an initiative to organize the training through establishing an internal training function at the OAG, but a manager explained that this

attempt failed, and that there is no such function at the office currently (Interview B21). Within the project, an audit manual was developed and distributed to the staff. The office was also computerized, and computers and IT equipment were installed and the staff at the IT unit was educated accordingly (Swedish National Audit Office 1998).

According to several interviews, in terms of using the manual and changing the work methodologies to better fulfill the requirements in the standards, the Swedish development cooperation project was not particularly successful and appears to have had little impact on the organization. Only a small committee was selected to work with the manual, the rest of the staff became aware of the manual when it was handed out to them and there was no training and explanation of how to use it. In performance audit the project appears to have been more successful. When the study was conducted a performance audit unit existed within the office and it published a substantial number of performance audit reports per year. In addition, the experience of establishing this unit was documented and has been published within AFROSAI-E as a 'Lessons learnt' report: 'Developing Performance Audit. Lessons Learned from the Office of the Auditor-General of Botswana.' Despite the poor experiences with the 'training of trainers' approach, the office has continued to work according to this approach. When this study was carried out, the office was in the process of implementing a software program, TeamMate. Short courses had been given in the office but some of the auditors argued that they still did not know how to use the system. As the system was new to everyone, including the managers, they had nowhere to turn when they needed support. They could e-mail the persons involved in educating them on the system, but then they would have to wait for as long as a week to receive an answer.

The above efforts to reform the Botswana audit office may be compared with the development cooperation projects carried out at the OAG in Namibia. In Namibia they started a large development cooperation project together with the Swedish National Office by the time of independence in the beginning of the 1990s. The first project lasted four years and was carried out between 1994 and 1998. Further support was provided in two following projects between 1999 and 2003, and between 2004 and 2006. The project was built around a project team of four long-term advisors, three in financial audit and one in performance audit. Although the SNAO was the institutional partner, due to the similarities between the Namibian and the British public-sector financial systems, the three-long term advisors within financial audit were recruited from the British National Audit Office (Bergström 2008). The first part of the project did not succeed. The

reasons were claimed to be lack of participation by management and staff at the OAG (Bergström 2008). The project had been planned in detail without their participation and, as a result, it failed. In the new formulation of the project, large involvement of the OAG was emphasized. Almost all managers at all levels participated in the reformulation of the project plans. According to Bergström (2008) this created 'a lot of enthusiasm and a better understanding among the staff about their role and responsibility in implementing the project' (p. 36).

In their evaluation report, Guteberg and Bull (1992) concluded that the main cause of the long-term problems at the OAG in Namibia was the shortage of appropriate skills (p. 12). Consistent with their recommendation, the activities in the project were mainly focused on different kinds of training. Working groups and committees were established and given responsibilities for the different activities. Training was provided to all staff at all levels and also to staff who were not auditors. The team leader of the project expressed in the final evaluation of the program that the idea of the training was to continuously combine theoretical training with 'on-the-job training,' in which the auditors apply the new theory in their practical work (Bergström 2008 p. 35). In addition, part of the project consisted of computerizing the office, aiming at improved efficiency of the work (Guteberg and Bull 1992; Hyltander and Watkins 1993).

In the second project, the aim was for the OAG to take full responsibility for the project and the activities. Significant improvements of the office were reported; however, regarding the audit work there was a lack of practical training, thus the new theoretical skills were not applied in the practical audit work. To achieve greater uniformity between divisions in the office as well as to improve the practical audit work, a consultant was hired 'to take each division through the whole audit process' (Bergström 2008 p. 39). In the final phase of the first project in 1998, training of management was stressed, middle as well as senior. Gradually, the OAG management took over responsibility from the project team for the overall staff training at the office. This was a strategy to reduce the risk of creating dependency on the long-term external consultants and, instead, make the management become the natural source to which the staff would turn when they needed guidance (Bergström 2008). In the last project, which ended in 2006, despite similar shortcomings in the lack of practical 'on-the-job training' as the previous project had, and a need for further improvements in various parts of the audit process, the OAG still developed and had succeeded in sustaining the key achievements of the earlier projects (Bergström 2008). In the final evaluation of all the projects, improvements in the OAG's capacity were declared to be

substantial, particularly in comparison with the situation at the beginning of the development cooperation projects (pp. 42–3).

When attempts to reform the two organizations are compared it becomes evident that the design of the projects in Namibia was more successful than in Botswana. In Namibia they focused on practical 'on-the-job training' for several years in the office, carried out by experienced auditors who also were available as continuous support in the office during the years the projects lasted. They decided that everyone who worked in the office should be trained, not merely a smaller group, which was the case for several projects in Botswana. To create a sustainable situation after the projects at the OAG in Namibia had come to an end, in the later phases of the project the focus was particularly on management in the office. This was done in order to encourage the auditors to turn to management for guidance once the project members had left the office. Considering the manner by which management is described as hampering the development at the OAG in Botswana, this focus in Namibia is likely to have contributed to their OAG's more rapid development.

It is evident how the differences in the way capacity-building projects have been designed and carried out in the two organizations have impacted on how these organizations perform today. A manager at the OAG in Botswana stated, resignedly, that they could have come much further during all these years if they had made efforts to reform their organization, if they had done things differently (Interview B24).

As a result, a policy recommendation based on this present study would be to follow the example of the capacity-building projects in Namibia: that is, to not underestimate the time required and need for practical training for everyone in the organization to create real change in the office and make that change sustainable (cf. Glenday 1998). Training only a few individuals in an organization, and leaving the responsibility to them to change the work procedures in the rest of the office, is likely to be a project design that will have very limited impact on the organization. In particular, if the work conducted requires certain skills, which is the case for auditing. In general, to become a financial auditor requires three or four years at university with a degree, for instance, in accounting or finance and then a few years' practical training at an office in which the skills are taught through practical training with professional auditors. Hence, it may be considered unrealistic to believe that someone with no university education would be able to learn such skills in merely a few weeks and then, above this, also teach their colleagues and implement the new methodology at their office – something which the results from this present study also has shown.

As illustrated by this study, in particular when comparing the development in Namibia and Botswana, managers are likely to have a large effect on their organizations. Consequently, ensuring that managers at all levels in the organization are committed to and well educated on the reforms undertaken appears to be highly significant for reforms being implemented (cf. Leonard 2003). In addition, to make middle management in the organizations the focal point for their staff to turn to for advice and guidance would most likely also lead to a larger impact and higher sustainability of reforms.

It is difficult to say to what extent the results from Namibia and Botswana can be transferred to other African countries that have higher levels of corruption and maladministration, as well as to other groups of professionals. As noted above, it is plausible that the extent to which public officials in other African countries identify themselves with an international community and regard internationally described practices as most legitimate is affected by the extent to which they are involved in international networks and communities, in particular professional ones. This kind of generalization of the results may be regarded to be supported by organization scholars who have illustrated how integration in networks influence organizational behavior, in which the closer the organization becomes involved in professional networks the more influenced it will be by their norms (Casile and Davis-Blake 2002; Gibbons 2004; Reagans and McEvily 2003).

This has also been demonstrated by development scholars such as Hilderbrand and Grindle (1998) and Leonard (2003). Mungiu-Pippidi (2011) notes that the historical and contemporary lessons from creating governance change at the domestic level demonstrate that professionals are groups that have been proven to be important for achieving significant sustainable governance reforms (pp. 120–1).

In a similar vein, and as noted in the first chapter, the impact of international organizations on domestic norms has been demonstrated in several studies in the literature on international relations. In addition to the focus on coercive and conditional relationships in international relations, in which changes in domestic policies are regarded as the consequence of economic conditionality or coercive compliance related to access to membership in organizations, within this literature are a number of studies arguing for the impact of socializing processes through participation in international organizations (see, for example, Bearce and Bondanella 2007; Checkel 2001; 2005; Cortell and Davis 1996; 2000; Finnemore 1993; Greenhill 2010; Holzinger, Knill and Sommerer 2008; Ikenberry and Kupchan 1990; Johnston 2001; Kelley 2004; Sandholtz and

Gray 2003). International organizations may be regarded as promoters of norms as well as an actual locus in which the socialization process of participants takes place (Checkel 2005; Finnemore 1993). For instance, Holzinger, Knill and Sommerer (2008) demonstrate how membership in international organizations has made member states, over time, change their environmental policies to become stricter as well as more harmonized among the members. In addition to more expected results in which legal requirements to adhere to international requirements had a large impact on domestic policies, Holzinger, Knill and Sommerer (2008) also note a striking impact on nation states of what they label: 'transnational communication.' In their definition of transnational communication, they include: 'The diffusion of professional knowledge via transnational networks or "epistemic communities"' (p. 559), illustrating the effects of socialization among professionals within an international community. In Greenhill's (2010) study, he demonstrates that levels of engagement in international organizations promoting human rights had a powerful influence on how well the individual state performed with respect to human rights practices at the domestic level. Similarly, Sandholtz and Gray (2003) argue in their article that international norms have a significant impact on domestic norms, in which the extension of the influence depends on the level of the country's integration in international organizations and networks. Since the mid-1990s, there has been a strong anticorruption movement within the international community, consequently Sandholtz and Gray (2003) argue that the more an individual country is involved with the international community, the lower its levels of corruption are likely to be, and the results from their cross-national study clearly support their proposition. In order to create a change in domestic norms, some scholars argue, however, that there is a need for these norms to have a pre-existing legitimacy within the state (Cortell and Davis 1996). As previously discussed, such legitimacy may exist within professional groups, that are socialized through education as well as through their professional communities (cf. Berger and Luckmann 1967; DiMaggio and Powell 1983).

To conclude, as illustrated by the results of this study, professional norms and the influence of regional and international networks on domestic policies may be regarded as essential for understanding the nature of public administration reforms. Yet, the number of empirical studies of the way these mechanisms influence the behavior of public administrations in Sub-Saharan African countries is still limited. Although the results from this present study are supported theoretically and empirically by the literature on organizations and international relations, they

are still in contrast to much of what is argued in contemporary literature describing African states and their administrations. Thus, to develop an understanding as to how public officials in African countries handle international norms and standards in relation to their local contexts, there is a need for further empirical studies in the field. In future studies, widening the theoretical perspectives of African public officials to regard them also as professionals who may have a different view of legitimacy and a different approach to the appropriateness of using various structures and practices, could contribute to a more nuanced understanding of African public administrations than what is provided by the existing literature on the African state and its administration today.

Adding such dimensions to African public sector organizations would also reduce a more deterministic view of development, in which historic legacies are primarily regarded as shaping contemporary institutions. In this study it has become apparent that, despite their origin in Western countries and the asymmetric balance between the global North and the global South, the norms of accountability as expressed within the international public audit community perhaps are no longer to be regarded as Western, at least not for actors who relate to these norms in their daily work. Maybe it is time to rethink the view of African public officials and no longer regard them as merely stuck in their colonial or cultural past, forced to deal with inappropriate foreign ideas – but, instead, regard them as actors who desire to shape the future of their work together with their professional peers, even across national borders.

Appendix

List of observations and documents from the arenas

Observations

11th AFROSAI Assembly, Pretoria, South Africa, October 13–17, 2008, 2.5 days

AFROSAI-E Technical Committee meeting, Pretoria, South Africa, October 29–31, 2008, 2.5 days

AFROSAI-E, Training course for managers in performance auditing, Wilderness, South Africa, November 17–21, 2008, 4 days

AFROSAI-E, Technical update work shop, Wilderness, South Africa, November 24–26, 2008, 3 days

AFROSAI-E, Long-term advisors meeting, Wilderness South Africa, November 28, 2008, 1 day

AFROSAI-E, Planning meeting with donors, Wilderness, South Africa, December 1–2, 2008, 1.5 days

Documents

AFROSAI-E (2006) Corporate Plan and Budget for 2007–2009

AFROSAI-E (2006) Report on Independent Mid-term Review

AFROSAI-E (2008) Annual Report for 2007 and Work Plan for 2008

AFROSAI-E (2007) Transversal Activity Report of the Supreme Audit Institutions in the AFROSAI-E region

AFROSAI-E (2008) Regularity Audit Manual 2006 (amended 2008)

AFROSAI-E (2007) Performance Audit Manual

AFROSAI-E (2008) Developing Performance Audit. Lessons Learnt from the Office of the Auditor General of Botswana

Interview guides

All interviews, at the arenas and the SAI of Botswana and Namibia, started with a presentation of myself and the study. In the presentation, it was made clear that the study was conducted at the University of Gothenburg and had no connections to, or any funding from, the Swedish National Audit Office or any donor agency, such as the Swedish International Development Cooperation Agency (Sida). At the beginning of an interview, confidentiality was assured: that is, the persons interviewed were told that the names of the people interviewed would not be included in the book; instead, all interview subjects would have numbers. Additionally, the people interviewed were assured that they would be able to see and give clearance to the statements they made during the interviews, if they were to be quoted in the study. Such clearance was also given for the quotations used in the study. Not all auditors were asked all questions in the interview guide; the questions that were asked depended on their position in the organization and to what extent the question had been sufficiently investigated through other interviews, documents or observations.

Interview guide, AFROSAI-E Secretariat, 2008

1. Tell me about AFROSAI-E and how it works.
2. Tell me about your position and your work in the organization.
3. How did AFROSAI-E start?
4. What was the thought behind starting AFROSAI-E?
5. How has the organization developed?
6. How do you regard the role in the organization?
7. What is the role of AFROSAI-E in relation to INTOSAI, AFROSAI and the two other sub-regional groups in Africa?
8. Do you have international standards with which you work in accordance?
9. Are there any other regulations or guidelines that AFROSAI-E must have in mind when working?
10. How are the standards created within INTOSAI, and are there any conflicts about what may constitute good practices?
11. Does AFROSAI-E adjust the international standards?
12. If yes, how are the standards adjusted and for what reasons?
13. How do the standards adjusted by AFROSAI-E, or created by AFROSAI-E differ from the standards coming from the international level?
14. How would you describe the relationship between AFROSAI-E and the member SAIs?
15. How is it decided what courses AFROSAI-E will hold, what new manuals to issue, etc.?
16. Can the member SAIs decide what activities AFROSAI-E should undertake?
17. When you make special arrangements in certain countries, how is it decided which countries should be involved in bilateral activities and which activities should be undertaken?
18. Does AFROSAI-E have any authority over the individual member SAIs, in terms of what should be introduced, and the way it is done?
19. What do the member SAIs want to obtain regarding audit structures and practices?
20. How much alike or different are the SAIs within the AFROSAI-E, and do they work in similar ways or in different ways?
21. If the member-SAIs work in different ways, of what do the differences consist?
22. Are there any advantages/disadvantages for the SAIs to work in similar ways?
23. Are there any advantages/disadvantages for the SAIs to work in different ways?
24. Is it voluntary for the SAIs to follow the international standards?
25. If everything is voluntary for the SAIs, what makes the SAI actually follow the international standards?
26. May a country pick and choose which standards it follows and which standards it does not want to follow? Can you give any examples?
27. May the SAI itself choose how to follow the standards?
28. Are there different ideas on how to implement the standards?
29. Are the SAIs much alike or are they different in the way they follow the standards?
30. When you create the manuals, do you change the standards in any way?
31. What does customization imply? Can you give any examples?
32. In what way will the activities of AFROSAI-E create change at the member SAIs?
33. Do you think those changes will be sustainable? Why yes/why no?
34. (According to the observations made at the AFROSAI congress 2008) There appears to be an idea of harmonization – that is that all SAIs around the world

should be similar in structure and practices. What is your opinion about that? What are the advantages and disadvantages? What do you believe the SAIs in the region think about this?

35. What do you think are the most determining factors of a successful SAI?
36. What are the major changes you have seen at the member SAIs throughout the years?
37. What are the biggest challenges for the SAIs in the region at the moment? What do you think are the solutions to their challenges?

Interview guide, the SAI of Botswana and Namibia

In the first round of interviews at the SAI of Namibia and Botswana, in 2009, the questions were of a more general character. During these interviews the aim was also to establish a view of the office's general development as well as of the development cooperation projects they had conducted and with which partners. In the second round of interviews, in 2010, more specific questions were developed based upon the information collected in the first round, as well as questions based on the operationalized model for an SAI. When new auditors were interviewed in the second round, they were also asked the questions of more general character, as stated in the 2009 interview guide, in case there was no overlap.

Interview guide, the SAI of Botswana and Namibia, 2009

1. Tell me about your position and how long you have worked in the OAG?
2. What is your background?
3. When you started working, how were you introduced to the work within the audit office?
4. Was there a manual or working papers that you followed, or how was the work conducted?
5. What was the situation like in the office when you started working, and what are the differences compared to today?
6. How have international standards been introduced in the office over the years?
7. Have you noticed in your work that international standards have been introduced?
8. If so, when did this happen?
9. How were they introduced to you?
10. Have there been any external organizations in this process?
11. What do you think of the standards and how they were introduced?
12. How has your work changed since the standards were introduced?
13. What are the challenges with the standards?
14. When international standards are used in a national context, you have to adapt them to your own environment, and maybe make some changes. What may such changes consist of?
15. Are there things/standards that are not applicable, not possible to implement here?
16. If there is a conflict between the standards and the circumstances here in Botswana/Namibia, how is this handled?
17. How do you experience the relationship between your local circumstances and what is written in the international standards?
18. How do you feel about how you conduct audit and what is said in international standards?

19. How and why did that practice develop?
20. What are the implications of the practice?
21. When new things are implemented in an organization, there might be resistance. In the case of working procedures, why do you think it is difficult to change?
22. Have you taken part in any international exchange, workshops or training courses, for instance within AFROSAI-E?
23. Do you think it is important to follow the international standards? Why yes/ why no?
24. What do you think about developing your own standards and guidelines instead of using the international ones?
25. (According to the observations made at the AFROSAI congress) there appears to be a drive for harmonization: that is that all SAIs around the world should be similar in structure and practices. What is your opinion about that? What are the advantages and disadvantages?
26. What are the main challenges of the office today?

Interview guide, the SAI of Botswana, 2010

1. Would you like to give a description of the situation at the office prior to independence?
2. Would you like to give a general description of the development of the office between independence and the IDI/British cooperation in the 1990s?

Information regarding the IDI and British project

1. Was it one or several projects?
2. How were the projects constructed?
3. What did the projects aim at and how were they designed?
4. What did they do in the projects? Who in the office participated in the projects?

Information regarding the projects in cooperation with the Swedish National Audit Office (SNAO)

1. When was the development project conducted and was it in parallel with the British project?
2. What did the project aim at?
3. What happened within the project, who was involved and what did they do?
4. Are there any evaluations?
5. Is there an ongoing project now?

A description of the cooperation with and involvement in AFROSAI-E

1. When and how did the cooperation with AFROSAI-E start?
2. Has there been and are there projects/training in cooperation with AFROSAI-E? Who has been involved and what did they do?
3. Was there a manual in 2002 from AFROSAI-E and a new one in 2008? What was the difference between them?

Independence

Independence for the head of the SAI, through fixed procedures for appointments, reappointment and removal from the position, in the constitution

1. The sections P112 and P114 in the constitution: how do they work in practice when a new auditor general is appointed?
2. What is the relationship between the auditor general and the president's office?
3. What is the relationship between the auditor general and the prime minister's office?
4. When was the current deputy auditor general placed in the position to work as auditor general?
5. Why has there not yet been any new auditor general?
6. What happened to the last auditor general?
7. What was it like when he was appointed?
8. How many years does the auditor general stay in his position?
9. Who led the office prior to independence?
10. Has any auditor general been removed from office?
11. Have there been any conflicts between the president's cabinet and prime minister's office and the auditor general?
12. Last time, we discussed that you were trying to get an act that claimed independence, but it was delayed by the president's cabinet. What did that act concern?
13. What would such an act mean for the office of the auditor general?
14. Last time, we discussed that you are relying on the state financial act and that you had been discussing an own audit act. Is that a requirement in the standards?
15. What would it mean for the office to have its own act?
16. Do you think that you have sufficient independence from the ministries and the president's/prime minister's cabinet? If not, what is lacking?
17. What difference would more independence make to your work?
18. Have there ever been occasions when the government has interfered or has had opinions on your work?
19. What is the view from the president's cabinet and prime minister's office about giving more independence to your office?

Financial and human resources are available without direct interference from the executive

1. Whether the office is part of the government structure.
2. How you regard the state of affairs in which the office is not financially independent from the government?
3. Several managers have said that they need more resources and that they are short of staff. Would that change if the office received its resources from the parliament?
4. Would it be easier to achieve resources for such, if you had your funding from the parliament instead of the president's office?
5. Can the office decide what competence is needed and then hire that competence?

6. What does a recruitment process look like?
7. Who decides who will get the position?
8. What is your opinion about these procedures? How does it affect your office? Would you like to change it and, if yes, how would a change make a difference to your office?
9. How were you recruited to the office?
10. Are your salaries decided by the management in the office or by central government?

The SAI having the possibilities of selecting and reporting on the public entities independently

1. How do you select your audit areas?
2. Can you select anything that you want to audit?
3. Can you write what you want in the audit reports?
4. If the auditee/ministries don't like what is written in the report, what actions do they take?
5. Has any auditee/ministry ever complained about what is written in the reports?
6. If yes, how was it handled?
7. Has there been any interference with the auditors' work from anyone in the government?
8. What is your opinion regarding how independent you are in selecting audit areas and reporting on audit findings?
9. What is the relation to media?
10. Does the office send the reports to media?
11. Are the audit reports and audit findings discussed in the media?
12. How is this viewed from the auditee/government?
13. What happens if public officials complain about being criticized by the media?
14. Tell me about the procedures in the Public Accounts Committees.

Standardized work procedures

The existence and use of audit manuals that are built on international standards

1. Was there anything wrong with the British audit manual? Why couldn't it be used? Was there anything with the manual that meant it couldn't be used?
2. Was anything wrong with the Swedish manual? Why couldn't be used? Was there anything with the manual that meant it couldn't be used?
3. Was anything wrong with the AFROSAI-E manual from 2002? Why couldn't it be used? Was there anything with the manual that meant that it couldn't be used?
4. With regard to the latest manual from AFROSAI-E 2008, how does it differ from the other manuals? How does the office work with its implementation in relation to earlier efforts on implementing manuals?
5. How have the manuals – old and new – been received by the auditors?
6. Customization of the manual: What does it imply more specifically?
7. How is the manual used in the daily work?
8. Why do you need a manual?

Standardized work procedures are followed and documented

1. May I see some working papers?
2. How do you use working papers practically?
3. Is there one working paper for each type of audit?
4. How standardized is the audit process, is there room for individual judgment?
5. What is the difference with working according to the new methodology, the working papers, and the old way of working?
6. Did the office use working papers before, when (according to the office) it did not work in accordance with standards?
7. What does the use of working papers mean to you, in your daily work?
8. Why have some been resisting the change of working methodologies?

Competence

The audit staff holds the appropriate level of education and qualifications

1. What did levels of education among auditors working at the office look like at the time of independence?
2. What are they like now?
3. How many employees are there in total at the office?
4. How many of them hold positions for qualified audit grade officers?
5. How many of those positions are filled with qualified auditors?
6. When the office employs auditors today, what qualifications do you require?
7. Are the people employed trained to become auditors at the office, or elsewhere?
8. Do they pass a test?
9. What do the levels of education in Botswana look like in general, at the universities, number of student taking accounting and what recruitment base does the office have today?
10. How has this developed over the years since independence?
11. Is staff turnover a problem? How does it affect the office?

There are possibilities of increasing the level of competence in the SAI through further education and training abilities

1. What further education and training opportunities do the auditors have in the office?
2. Do you think you have enough training and educational opportunities?
3. What courses have you attended within the office?
4. Do you lack anything, in terms of further education?
5. After the implementation of the new manual, how do you consider further updates on standards?
6. How are employees updated on the standards? How do they receive and get training on the new working papers?

Interview guide, the SAI of Namibia, 2010

Would you like to give a more fully description of the office prior independence?

A description of the cooperation with and involvement in AFROSAI-E

1. When and how did it start?
2. How are they involved?
3. Has there been and are there projects/training in cooperation with AFROSAI-E? Who has been involved, and what did they do?
4. Was there one manual in 2002 from AFROSAI-E and a new one now in 2008? What was the difference between them?

Independence

Independence for the head of the SAI, through fixed procedures for appointments, reappointment and removal from the position, in the constitution

1. When was the current AG appointed?
2. What was it like when he was appointed?
3. How many more years will he be in his position?
4. Who was before him?
5. Who led the office prior to independence?
6. How does it work in practice, when an AG is appointed?
7. Has any AG been removed from office?
8. Have there been any conflicts between the president's cabinet/prime minister's office and the AG?
9. What are the relationships between the AG and the president's/prime minister's office?
10. You mentioned the office relied on the State Financial Act and that the office would like its own audit act. Is that a requirement in the standards?
11. What would it mean for the office to have its own act?
12. Would you like to explain a bit about the oversight mechanism you mentioned at the previous interview?
13. Do you think that you have sufficient independence from the ministries and the president's/prime minister's cabinet? If not, what is lacking?
14. What difference would more independence make to your work?
15. Have there ever been any occasions in which the government has interfered or has had opinions on your work?
16. What is the view from the president's/prime minister's office about giving more independence for your office?

Financial and human resources are available without direct interference from the executive

1. Is the office a part of the government structure?
2. How do you regard the state of affairs whereby the office is not financially independent from the government?
3. Several managers have said that the office needs more resources; would that situation change if you received resources from the parliament?

4. Can the office decide what units they need and then hire the competence?
5. How does the office recruit people, and what does the process look like?
6. How were you recruited to the office?
7. Who is on the Public Service Committee?
8. What are entry positions?
9. In previous interviews it was mentioned that positions are not fixed within the office; what does that mean?
10. Can the office decide what competence it needs and how many people should work in different areas?
11. Who takes the decisions about salaries in the office?

The SAI having the possibilities of selecting and reporting on the public entities independently

1. Has there ever been any interference from the president's office or the ministries with auditors' work?
2. Can the auditors select what they want to audit?
3. How do the performance auditors choose their audit areas?
4. Can they write want they want in the reports?
5. If the auditee, the ministries, don't like what is written in the report, what do they do? Do they say anything, take it anywhere?
6. Have any auditee/ministries ever complained about what is written in the reports?
7. If yes, what happened? How was it handled?
8. Has there been any interference with the auditors' work from anyone in the government, any conflicts or any restrictions made? Any occasions that may be remembered?
9. Why doesn't the office have a public relations officer?
10. What is the relation to the media?
11. What is your impression regarding how independent you are in selecting the audits and reporting the findings?
12. In previous interviews, it was mentioned that the reports were sent to all media; do the media write about the reports and findings?
13. How is this viewed from the auditee/government?
14. Do they like to be written about and to be criticized publicly?
15. Regarding the public hearings in the PACs committees, tell me about the procedures and what happens there.

Standardized work procedures

The existence and use of audit manuals that are built on international standards

1. In the development cooperation project, did you discuss creating and starting to use a manual?
2. What were the reasons for not creating one?
3. Which was your first manual?
4. The manual from 2002 from AFROSAI-E?
5. Why can't that manual be used?
6. How have the manuals been received by the auditors over the years?
7. Regarding customization of the manual, what is that specifically?
8. How is the manual used in the daily work?

9. Do you use it and, if yes, how?
10. Why do you need a manual?

Standardized work procedures are followed and documented

1. May I see some of your working papers?
2. How do you work with working papers practically?
3. Is there one working paper for each type of audit?
4. How standardized is the audit process, and is there room for individual judgment?
5. What is the difference between working according to the new methodology – including the standardized working papers – and the old way of working?
6. Did you use working papers before when you (according to yourself) did not work according to standards?
7. What does the use of working papers mean to you in your daily work?
8. Why have some been resisting the change of working methodologies?

Competence

The audit staff holds the appropriate level of education and qualifications

1. What did levels of education among auditors look like by the time of independence, in the 1990s?
2. What are they like now?
3. How many employees are there in total?
4. How many positions are for qualified audit grade officers?
5. How many of those positions are filled with qualified auditors?
6. When the office recruits auditors today, what qualifications do you require?
7. Are the people recruited trained to become auditors at the office, or elsewhere?
8. Do they pass a test?
9. How do the general levels of education in Namibia appear, at the universities, number of student taking accounting and what recruitment base does the office have today?
10. How has this developed over the years since independence?
11. Is staff turnover a problem? How does it affect the office?

There are possibilities of increasing the level of competence in the SAI through further education and training abilities

1. What further education and training opportunities do the auditors have in the office?
2. Do you think you have enough training and educational opportunities?
3. What courses have you attended within the office?
4. In terms of further education, do you lack anything?
5. How do you keep updated with the standards? How do you receive training on the new working papers?

Notes

1 Introduction: Good Government and Development in Africa

1. In this study, Africa and Sub-Saharan Africa are used synonymously: i.e., the development of Northern African countries is not included. This is also the common procedure in the literature.
2. See also Fuseini Haruna (2003; 2009) who discusses the difficulties in transferring management practices between Western and African countries. Fuseini Haruna (2003) argues that management ideas accepted on an international level and 'sweeping in the world' (p. 348) have Anglo-American roots, which he regards as representing a Western tradition and culture of management.

2 The Dynamics of Public Sector Reform – Two Research Traditions

1. The Marshall Plan was an initiative of U.S. Secretary of State George Marshall, who in 1948 gave a speech in which he presented his very ambitious plan of aid for the reconstruction of Europe after the Second World War (Riddell 2007 p. 24)
2. See also Messick (1999) for a discussion of similar efforts to transfer juridical models from the United States to developing countries
3. See also De Sardan (1999) who, despite explaining corruption as being embedded in social norms in African society, also explicitly wants to avoid his argument as being cultural deterministic.
4. Similar to this study, Leonard (1987) argues that there are organizational theorists, and what he labels environmentalists, who study the African bureaucracies from different perspectives. Although Leonard argues that organizational theorists propose that it is possible to introduce Western models in African countries, there is no discussion or analysis of how and why organizational theory would propose such ideas. Likewise, there is little discussion of what in the African societies would resist such an introduction, and there is no empirical study from which he draws his conclusions.
5. Bayart (2009) argues that Africans are flexible and do import and sometimes mimic Western ideas; however, when he discusses the state and administration in Africa he explicitly states that the nature of the state in Africa is so different that is it not comparable with the Western Weberian model. Additionally, he claims that Western and African institutions may appear similar on the surface but act very differently in practice (p. 27, pp. 243–70). Likewise, some development scholars (see, for example, Ekeh 1975; Englebert 2000; Young 2001) argue that elites in African societies imitate Western behavior, mainly because they have been educated in Western countries.

Nonetheless, this is regarded as the behavior of a small exclusive group, which does not influence African public institutions to any great extent. Likewise, the study includes auditors at all levels in the organizations, who are educated, in general, in their own countries.

6. Quality certificates are used for guaranteeing that particular organizational practices are used by organizations. These practices aim for improvement, and thereby for quality, in the production process. One of the most influential certificates globally are the ISO 9000 certificates, which are sponsored by the International Organization of Standardization (ISO) (Guler, Guillén and Muir Macpherson 2002 p. 208).

7. See, for instance, INTOSAI ISSAI 1 *The Lima Declaration*, section 18; 30a The Code of Ethics, chapter 1; or ISSAI 100 *Basic Principles in Government Auditing*.

8. The research on organizations has also been criticized for claiming universality, since it may be regarded as very 'Westernized research' (see for instance Boyacigiller and Adler 1991; Candler 2002; Özkazanç-Pan 2008).

3 The African Context of Public Auditors

1. [COMP: PE: Type size of footnotes varies throughout; CE did not attempt to format all.] AFROSAI-E (2006) Corporate Plan and Budget for 2007–2009; AFROSAI-E (2006) Report on Independent Mid-term Review.

2. AFROSAI-E (2006) Corporate Plan and Budget for 2007–2009; AFROSAI-E (2006) Report on Independent Mid-term Review.

3. AFROSAI-E (2006) Corporate Plan and Budget for 2007–2009.

4. AFROSAI-E (2006) Corporate Plan and Budget for 2007–2009; AFROSAI-E (2006) *Report on Independent Mid-term Review*; AFROSAI-E (2008) *Annual Report for 2007* and Work Plan for 2008.

5. AFROSAI-E (2008) *Regularity Audit Manual* 2006 (amended 2008).

6. AFROSAI-E (2007) *Performance Audit Manual*.

7. Observation AFROSAI-E Technical update workshop.

8. Observation AFROSAI-E Technical update workshop; AFROSAI-E Training course for managers in performance auditing.

9. Resources are, however, used as accepted reasons for not following standards amongst the auditor generals, as we will see later in this chapter.

10. Observation AFROSAI-E Technical committee meeting.

11. Observation AFROSAI-E Technical committee meeting; AFROSAI-E Long-term Advisors meeting; AFROSAI-E planning meeting with donors. Interviews A13, A14.

12. AFROSAI-E (2006) Corporate Plan and Budget for 2007–2009.

13. Observation AFROSAI-E Training course for managers in performance auditing.

14. Observation AFROSAI-E Training course for managers in performance auditing.

15. Observation 11th AFROSAI Assembly; AFROSAI-E Training course for managers in performance auditing; Interviews A12, A15, A17.

16. Observation AFROSAI-E Training course for managers in performance auditing; AFROSAI-E Technical committee meeting.

17. Observation AFROSAI-E Training course for managers in performance auditing.
18. Observation 11th AFROSAI Assembly.
19. Observation 11th AFROSAI Assembly.
20. AFROSAI-E (2006) Corporate Plan and Budget for 2007–2009.
21. AFROSAI-E (2007) Transversal Activity Report of the Supreme Audit Institutions in the AFROSAI-E region.
22. Observation AFROSAI-E Technical committee meeting; Interview A16.
23. Observation AFROSAI-E Training course for managers in performance auditing.
24. Observation AFROSAI-E Training course for managers in performance auditing; AFROSAI-E Technical committee meeting; Interview A16, A12.
25. Observation 11th AFROSAI Assembly.

4   State Audit Conceptualized

1. In addition to the documents referred to, the information about this process is based on Interview B33.
2. INTOSAI ISSAI 1, Section 15.1
3. INTOSAI ISSAI 10
4. INTOSAI ISSAI 11a
5. INTOSAI ISSAI 20
6. INTOSAI ISSAI 21
7. INTOSAI ISSAI 30a
8. INTOSAI ISSAI 11a
9. INTOSAI ISSAI 11b
10. INTOSAI ISSAI 11b
11. INTOSAI ISSAI 21
12. INTOSAI ISSAI 30a
13. INTOSAI ISSAI 30b
14. INTOSAI ISSAI 30a
15. INTOSAI ISSAI 100
16. INTOSAI ISSAI 200
17. INTOSAI ISSAI 300; 400
18. INTOSAI ISSAI 1210; 1230; 1300; 1530; 1700
19. INTOSAI ISSAI 5010; 5120; 5210; 5310; 5410; 5440; 5500
20. INTOSAI GOV 9100; 9150
21. INTOSAI ISSAI 1
22. INTOSAI ISSAI 10; 11a; 11b
23. INTOSAI, ISSAI 1; 10; 11a; 11b
24. INTOSAI, ISSAI 1; 10; 11a; 11b
25. INTOSAI, ISSAI 1; 10; 11a; 11b
26. INTOSAI, ISSAI 1; 10; 11a; 11b
27. INTOSAI ISSAI 1
28. INTOSAI ISSAI 30a § 30
29. INTOSAI ISSAI 30a § 28–29
30. INTOSAI ISSAI 30a § 33
31. INTOSAI ISSAI 1
32. See the Appendix for a list of all interviews conducted.

5   The National Audit Offices of Botswana and Namibia

1. To be compared with South Africa with a GNI of 9,812, Kenya 1,628 or Sweden 36,936, all in PPP 2008 $, UNDP (2010).
2. For instance, compared to South Africa with a CPI of 4.5, Kenya 2.1 and Tanzania 2.7 in 2010.
3. For a discussion of inequality in Botswana, see Hillbom (2008).
4. For a discussion of the role of the traditional chiefs, see Jones (1983).
5. Office of the Auditor General of Botswana, 1995; Interview B25.
6. World Bank, 2009; the figure is based on the years 2000, 2005, 2007, 2008 and 2009.
7. UNDP 2010
8. The Constitution of Namibia, Chapter 16, Article 127.
9. INTOSAI ISSAI 10, Principle 1.
10. INTOSAI ISSAI 10, Principle 1.
11. Five posts are vacant. In total the office has 203 positions.
12. The Association of Certified Chartered Accountants (ACCA).
13. The chief auditors are middle managers who also function as team leaders in the audit teams in the office: i.e., they lead the daily work of the auditors.

7   Conclusions

1. Observation 11th AFROSAI Assembly.

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INTOSAI Standards

ISSAI 1. *The Lima Declaration.*

ISSAI 10. *The Mexico Declaration on SAI Independence.*

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