



# Determinants of Supreme Audit Institutions and Their Impact on Public Finance Sustainability in Developing Countries: An Overview of Isomorphic Influences



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**Abstract:** Advanced and developing countries are strengthening budgetary regulation to reduce economic vulnerabilities and control budget deficits and public debt. Additionally, public institutions are required to maintain financial sustainability and pursue good economic governance. This study evaluated isomorphic factors influencing Supreme Audit Institutions (SAIs) in developing countries to effectively drive government policies, including public finance sustainability. Using phenomenological qualitative methodology, the study conducted online exploratory focus groups with selected African SAIs. Three focus group discussions and validated interviews were employed. The research applied institutional theory to reveal how isomorphic pressures impact SAIs in developing countries. Key isomorphic factors identified by participants from the selected African countries include legislative requirements, outdated legal mandates, lack of independence, financial viability, effective audit recommendations, professional competency, and capacity constraints. Analysis revealed that the legislative mandate policy framework significantly impacts SAI effectiveness and public finance sustainability. The findings provide practical insights for governments and lawmakers to create institutional environments featuring regulatory mandates, SAI financial independence, and professional capacity for effective public sector audits and reporting. This exploratory study offers new theoretical and methodological perspectives on SAIs and public finance sustainability, providing opportunities for future research. It establishes a foundation for independently testing each identified factor regarding public sector audit efficacy.

**Keywords:** Auditing; Isomorphic; Public sector; Supreme Audit Institutions (SAIs); Public debt; Sustainability

## 1. Introduction

In both advanced and developing countries, the consequences of taxes, public spending, public borrowing, and budget deficit financing signify the substance of public finance. As a result, the paradigm of the public finance sustainability and oversight function of Supreme Audit Institutions (SAIs) in economic transformation has gained prominence in scholarly and public discussions (Bostan et al., 2021; INTOSAI Development Initiative, 2020; United Nations, 2025; World Bank, 1994; World Bank, 2000). The economic, social and financial crises of recent years have also highlighted the necessity of ensuring an economy's sustainability, particularly regarding public finances (Bostan et al., 2021). Accordingly, the accomplishment of the United Nations' Sustainable Development Goals (SDGs) is predicated on sound public budgets that comprise taxes and effective public spending (United Nations, 2025). Additionally, the SDGs acknowledge the magnitude of lowering the risk of debt agony in developing countries and ensuring long-term debt sustainability (Bostan et al., 2021; United Nations, 2025).

To sustain public finances and successfully achieve the SDGs, government expenditure must preferably not lead to a constant escalation in the debt to gross domestic product (GDP) ratio. As a result, promoting sustainability to achieve economic development and social progress eventually became the international community's agenda (World Bank, 1994; World Bank, 2000). The World Bank's perspective on financial sustainability and effective functions of SAIs is also premised on the initiatives and projects it has funded over the years. For this reason, the need to embrace sustainable development and new economic paradigms that prioritise resource proficiency, waste

decline, and environmental control is increasingly demanded by stakeholders (Rockström et al., 2009). However, maintaining public finance sustainability while ensuring macroeconomic balances remains a major issue facing most countries. The international community has affirmed that this major issue should not be abandoned; instead, countries are required to adhere to the principles of good economic governance. In this regard, early identification of the possible triggers of financial and economic crises is very important.

Therefore, controlling the public budget deficit and safeguarding budgetary discipline are prerequisites for the sustainability of national economies and public finances (Bostan et al., 2021). As reported by the International Public Sector Accounting Standards Board (IPSASB), accountability and decision-making demand the sustainability of government entities' finances and core activities, underscoring the function of oversight bodies like legislatures and SAIs. Because they audit or scrutinise government policies, including the budget process and execution on behalf of the citizens through the legislature, independent SAIs are crucial for the sustainability of public finances (Ghana Audit Service, 2024; United Nations, 2025). As signified in the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) Strategic Plan of 2021, significant stakeholders agree that audits of financial affairs, compliance, performance, and information systems, together with environmental and sustainability assurance, such as public debt performance, should always be important core functions of SAIs (AFROSAI-E, 2021; Bostan et al., 2021; INTOSAI Development Initiative, 2020). To strengthen public finance sustainability, most stakeholders have, therefore, required SAIs to conduct audits of public debt management (Yalçın, 2018; INTOSAI Development Initiative, 2020), since efficient implementation of audit findings and recommendations generates public value and enriches budget execution (Ghana Audit Service, 2024; United Nations, 2025).

Certainly, the mandate of SAIs has a direct impact on environmental fortification, a decisive characteristic of the sustainability of public finances in developing nations (Cordery & Hay, 2022; INTOSAI Development Initiative, 2020). Thus, in terms of constitutional arrangements for sustainable development and economic growth, SAIs are thought of as legitimising institutions in these matters. For many stakeholders across the globe, the significance of sustainability of public finances in terms of public debt management and auditing has become a pivotal perspective in the rapidly progressing world of today, where it is essential to manage governments' finances holistically by considering their social and economic elements (Chang et al., 2017; Funnell, 1994; INTOSAI Development Initiative, 2020; World Bank, 1994). It, thus, suggests that auditing sustainability issues or public finance sustainability does not only allow stakeholders in decision-making but also strengthens accountability and empowers governments and public institutions to adopt new economic practices.

Unfortunately, many developing countries are struggling with high public debt and a lack of funding to combat climate change, while several advanced countries are getting ready for a "soft landing" in an unforeseeable future (AFDB, 2024). Most developing countries have been plagued by the sustainability of their debt, despite having abundant natural resources and constitutionally mandated SAIs in place (Melina et al., 2016). Because of their mentioned vulnerabilities, these countries require between \$7 billion and \$15 billion annually to improve climate change adaptation and its environmental impacts from 2030 to 2050 (AFDB, 2024). More so, the relationship between the sustainability of public finances being reinforced by SAIs is still poorly understood in the context of developing countries (Bizarrias, 2024). Therefore, a research gap is underscored by the lack of inclusive frameworks that successfully combine determinants of SAIs and governance practices, and their impact on the sustainability of public finances. A gap that is supported by Aras & Crowther (2008) and Boeva et al. (2024). Furthermore, empirical studies that explicitly connect governance structures to the sustainability of public finances via the impact of SAIs' constitutional mandates are still in their early stages of development. With the expectations of key stakeholders, more SAIs have initiated and concluded sustainability audits at the regional levels, including Africa, over the years. For instance, 68% of SAIs also conducted public debt management audits aimed at moderating public finance sustainability, in line with SDGs (Cordery & Hay, 2022; INTOSAI Development Initiative, 2020; United Nations, 2025). Therefore, public debt management as a mechanism of public finance sustainability in developing countries is strengthened by repetitive audits of government debt management systems, policies, and actions (Cordery & Hay, 2022; INTOSAI Development Initiative, 2020). The international community's demands that SAIs advance or moderate public finance sustainability through efficient audit efforts are thus justified (Ghana Audit Service, 2024; ICBC, 2018; OECD, 2004).

However, in the context of SGDs and stakeholders' interests, the capacity of public sector auditors in terms of professional competency and the legitimacy of SAIs to conduct comprehensive sustainability and public debt management audits remains poor and unanswered (AFDB, 2024; Cordery & Hay, 2022). To summarise, the study's objective was formulated as follows:

- The executive government's and legislature's authority over the financing of SAIs' mandate becomes crucial when an independent state auditor oversees an organisation. Unfortunately, there is a gap in the research due to the lack of comprehensive case studies on the disputes between legislators and executives about the financing and efficient operations of SAIs (English & Guthrie, 2000).
- Because they are vulnerable to isomorphic influences (Bostan et al., 2021), SAIs are encouraged to have a clear legitimacy and professional capacity, even if they are essential in ensuring that governments are

transparent and accountable regarding public finance sustainability.

- Therefore, the necessity to expound a conceptual policy framework aimed at strengthening public finance sustainability through effective mandates of SAIs, by applying a comprehensive approach based on institutional theory.

As a result, understanding the isomorphic influences of SAIs in driving government policy, such as the sustainability of public finances in developing countries, is examined in this study. In addressing these gaps, this study applied an exploratory qualitative methodology to identify specific determinants or factors that influence the effective functions of SAIs.

In terms of contributions, the study that directed this article revealed financial independence of SAIs, SAIs' technical and technological capacity, relevant legislative mandates, and public governance as substantial determinants or influences for effective public sector auditing and their resultant impact on public finance sustainability. However, in the deliberation over democratic and governance theories, the SAIs and public sector auditing have been neglected as impactful mechanisms in moderating government fiscal policies, particularly the sustainability of public finance in developing countries. Following budget deficits and significant public debt sustainability concerns, there is a significant need for increased public sector audits and sustainability of public finances in nations like Sierra Leone, Ghana, and South Africa. Drawbacks of existing legislative requirements, lack of financial independence of SAIs, lack of human and technical capacity of SAIs and weak public governance were discovered for consideration by academics, policymakers, legislators, the international community, and erstwhile stakeholders in developing countries.

Accordingly, the use of exploratory virtual focus groups with the aid of the Miro whiteboard interface and confirmation interviews were important and may be extended to forthcoming comparative or proportional studies on the determinants of SAIs' impact on public finance sustainability in erstwhile contexts and economies, particularly in developing nations. The empirical portion of this exploratory study provides useful information for strategic stakeholders, including legislative bodies, the executive branch, International Organisation of Supreme Audit Institutions (INTOSAI), SAIs, and investors. These strategic stakeholders may use the study's recommendations when creating policies and implementation guidelines to avoid unanticipated, unsustainable public debt management in developing nations.

Next is the literature review, followed by theoretical construction, research technique and conclusion.

## **2. Literature Review**

### **2.1 Sustainability of Public Finance**

Definitions of "sustainability" and "SDGs" vary widely. According to these concepts or definitions, sustainability issues support human practices such as economic, social and environmental development (Chang et al., 2017). Thus, implementing policies that guarantee the balanced development of the economy, society, and environment is what is meant by sustainability in the public sector. Accordingly, accounting for sustainable development and sustainability auditing remain the primary mechanisms to address sustainability issues (Elkington, 1994). This assertion is also supported by the IPSASB and the United Nations. While auditing and sustainability reporting aim at economic, social and environmental performance, as well as ethical accounting, auditing emerges as a significant mechanism in advancing sustainability and SDGs. From this perspective, the sustainability of public finance, whatever it is, is frequently cited to address the climate crisis, but its effects are minimal, and its language mostly concentrates on encouraging restricted investments via public de-risking, deprived of government engagement (Golka et al., 2024). Therefore, maintaining budgetary discipline and effectively managing the budget deficit are seen as essential to the sustainability of national economies and public finances (Bostan et al., 2021).

One of the noteworthy situations that results in a public budget deficit is the increase in public spending relative to income or revenue. As a result, governments are encouraged to have appropriate policies in place to attract public resources to finance expenditures. Generally, most governments increase revenue while decreasing public spending to minimise the public budget deficit. In most cases, funding through domestic and international loans is certainly viewed as a preferred choice over increasing the personal financial burden of citizens to avoid harming governments' political reputations. As a result, most governments frequently use these loans to fund large infrastructure projects, safeguard budget deficits, and sustain the balance of payments with the aim of strengthening economic growth (Melecky, 2007). Since many developing economies are already at risk of experiencing short-term budget deficits, public finance concerns such as public finance reform, public finance management quality, and public finance sustainability are being discussed globally (AFDB, 2024).

The sustainability of public finances, according to Schick (2005), can be classified into four categories: solvency, growth, stability, and fairness. Growth indicates how much fiscal policy promotes economic expansion or growth. The ability of the government to fulfil its future commitments or obligations while maintaining the existing tax load or burden is known as "stability". The ability of a government to meet its present commitments without

shifting the burden to future generations is regarded as fairness. Yet, a worrying disparity that impedes the development of human capital is that over 60% of developing countries, particularly in Africa, expend more on debt settlement than on essential sectors like healthcare and investments (AFDB, 2024). As is already the case in most developing countries, poor public debt management can result in non-sustainable conditions and eventually reach a point where governments are unable to fulfil their debt service payment responsibilities. For example, the Republic of Ghana recently experienced fiscal limitations and an unmanageable debt crisis, which has prompted financial measures such as the Domestic Debt Exchange Programme (Arthur & Obeng, 2025). The public debt of South Africa has increased dramatically, from 23.6% in 2008/09 to an estimated 74.7% in 2024/25. This has raised questions about the financial sustainability of the South African government (Botha, 2025).

Fiscal policy, which is thought to have the potential to affect economic growth, is the main tenet of public finance sustainability. It seems that economic stability and growth, as well as the preservation of public spending at a sufficient level, depend on the long-term viability of public finances. Thus, the focus of fiscal policy is how the government affects the economy through tax and spending policies. Indeed, when SAIs are successful in their mandate and organisational structure, they may have a significant impact on fiscal policy and government spending patterns in both advanced and developing nations (Blume & Voigt, 2011; Grossi et al., 2023).

As highlighted in the previous section, financial sustainability should be founded on strategic planning, budgeting, and a sustainable financial framework to provide a proper profile of public finances in developing countries. Regrettably, the disregard for risk management and public sector auditing has naturally limited accountability, performance assessment, budgetary controls, and reporting procedures. As alluded to by Tävalä (2017), given the issues that many developing countries are faced with due to excessive public debt, the sustainability of public finances may be urgently considered as a significant challenge or issue to every state's public and debt management policy. In conclusion, SAIs have a duty to assist the legislature or its committee(s) in examining the use of public finances and more significant resources as an agent of the legislature (Grossi et al., 2023). The duty of SAIs in this regard is viewed as regulatory pressure (coercive influence) for public debt audit.

## 2.2 Supreme Audit Institutions

Prior to the 1980s, bureaucratic public administration served as the basis for the public sector's reasoning. Thus, inputs, rules, and appropriate use of public funds or financial resources were the main concentration of public sector audits (Mattei et al., 2021). In 2013, the Beijing Declaration acknowledged the universal objectives of SAIs as enhancing citizens' trust in public institutions and promoting good governance, in line with the Declarations of Lima and Mexico (INTOSAI, 1998; INTOSAI, 2014). Most developing nations have established audit institutions in response to stakeholder demands for public sector governance. In their respective jurisdictions, these institutions are required to audit public institutions and government policies as well as other emerging issues (IPU & UNDP, 2017), and as a result, public sector auditors are proficiently trained for a variety of audit activities. Depending on the jurisdiction, different SAIs have different types of operations. There are court auditing organisations all around the world, including Napoleonic or Judicial board types, as well as the Westminster model. There are also significant differences in activities, funding, professionalism, and organisational structure (governance) in these institutions.

The INTOSAI, which has around 200 SAI members, acts as a parent organisation that establishes the SAIs' activities and provides a framework for effective public sector auditing. The African Organisation of Supreme Audit Institutions (AFROSAI) and the AFROSAI-E are the two main operational regional bodies in Africa that have developed into venues for the progress of public auditing. Thus, over the years, AFROSAI-E and AFROSAI have advocated for the necessity of professional development programmes and a framework for auditors to strengthen sound economic governance practices and government fiscal policies in Africa. As major contributors to the advancement of good economic governance practices, the World Bank, OECD, and INTOSAI have made global demands on the SAIs to drive public finance sustainability through financial, compliance and performance audits (Baimyrzaeva & Kose, 2014; ICBC, 2018; OECD, 2004; Stapenhurst & Titsworth, 2006). Consequently, the SAIs worldwide have begun conducting sustainability and environmental audits (Cordery & Hay, 2022; INTOSAI Development Initiative, 2020). These are considered as normative influences (determinants) of SAIs in conducting audits on government policies, including public gross deficit and public debt audits. According to the Auditor-General's report, Ghana's actual public debt was between GH¢737.17 billion and GH¢876.08 billion as of the 2024 fiscal year.

In this sense, SAIs' professional technological abilities and expertise are crucial for effectively tracking, assessing, and evaluating the sustainability performance of governments in terms of budget oversight and public debt management (Deliu, 2024). In the case of Ecuadorian public debt management, for example, the government requested a comprehensive audit of the country's public debt and the subsequent reactions of the financial market players. In this instance, auditing became a significant vehicle for the benefit of society. As a result of the successful public debt management audit in Ecuador, 91% of the government's lenders felt compelled to receive the offer of a repurchase that would be paid at between 30% and 35% of the debt's nominal price. Consequently,

the Ecuadorian government and citizens were relieved from the affliction of debt that foreign banks had first placed on them (Gilbert, 2022).

Importantly, SAIs' legitimacy stems from their mandate to audit public debt management, which is responsible for the audit's execution (coercive influences). From this perspective, the independence of SAIs influences public debt reduction and helps to guarantee the sustainability of government debt by lowering public spending via external audit. Therefore, the impact of SAIs' organisational structure and operational activities on fiscal policy should be included in any study that demonstrates the intersection of SAIs' legal requirements/legitimacy and the sustainability of public finances. There is an affirmative correlation between the organisational structure of SAIs and the reduction of tax burdens (Eichenberger & Schelker, 2007; Torgler, 2005), and studies have demonstrated that public or government expenditures and tax burdens are lessened when autonomous audit institutions have a protracted mandate to conduct the public or government budget audits (Schelker & Eichenberger, 2010). Thus, it demonstrates that public debt declines when independent audits are carried out, which helps to guarantee the sustainability of public debt (Yalçın, 2018).

Nevertheless, the SAIs are also influenced by several challenges or factors (isomorphic influences) within their own jurisdictions. For example, isomorphic influence from the public debt and the UN SDGs, as well as the government, may push SAIs to confront future uncertainty, which could result in structural variations within the SAIs. Accordingly, some scholars and stakeholders have noted that activities/functions of many SAIs are impeded by their lack of autonomy, ambiguous legal mandate, and insufficient funding and personnel expertise or competency (Asmara, 2016; DeFond & Francis, 2005; Octavia & Widodo, 2015; Visser & Erasmus, 2002).

According to the Global SAI Stocktaking Report 2023, there has been interference with audit planning and budget implementation, as well as interference with SAIs' independence and leadership. Using the Labour Act as justification, the President of Ghana dismissed the country's Auditor-General in 2020, endangering SAI Ghana's independence. Subsequently, the regional and international communities were alarmed when the Auditor-General of Sierra Leone and their deputy in 2022 were suspended by the President (Audit Service Sierra Leone, 2015; INTOSAI, 2014). These incidents support the 2020 Global Stocktaking report's finding that SAIs' independence has declined in recent years (IDI, 2020), indicating the need for a review of existing legal mandates of SAIs. But, in times of uncertainty or challenges, INTOSAI and AFROSAI-E's normative isomorphic impact keeps improving the operations of SAIs, despite structural variation (Cordery & Hay, 2022; INTOSAI Development Initiative, 2020). Whatever it is, the aptitude of developing countries to react swiftly to crises resulting from the sustainability of public finances will be characterised by these challenges (Cordery & Hay, 2022). Therefore, the Declarations of Lima and Mexico (INTOSAI, 1998; INTOSAI, 2014) and the INTOSAI framework apply to the audit activities of SAIs, such as Ghana, Sierra Leone, and South Africa, regardless of their jurisdictions and organisational structure. In summary, the legal mandate, organisational structure or design, and professional expertise of SAIs, as well as public governance, are crucial in addressing public finance sustainability in developing countries.

### 2.3 Theoretical Framework

Most often, studies pertaining to accounting and auditing are based on agency and corporate risk management theories (Jensen & Meckling, 1976; Younas, 2022). Significantly, most countries have endeavoured to lessen the inherent principal-agent conundrum by establishing SAIs that are mandated to audit the efficiency of the expenditure or spending conduct of government agencies (Blume & Voigt, 2011). However, to gain insight into the potential future of public sector auditing via SAIs, explanations were considered that best suit the patterns that have been detected, considering the stakeholders' demands for transparent and accountable economic governance and sustainability of public finances. A theoretical framework that may elucidate modification is assumed by such an approach. To comprehend the similarities and differences between organisations, their practices, and isomorphic developments, the study was premised on institutional theory, which is connected to organisational theory (DiMaggio & Powell, 1983). Institutional theory is one of the theories that is becoming a common underpinning in research on public sector accounting and auditing procedures (Chan et al., 2016). Thus, a basic theory that describes how isomorphic pressure often affects an organisation's decision-making is institutional theory. The idea of isomorphism, which DiMaggio & Powell (1983) introduced, explains how limitations and compliance procedures cause organisations to exhibit similar characteristics. This theory holds that organisational behaviour is greatly influenced by external forces and restrictions, as well as internal decision-making procedures. Several ideas are used by institutionalism to explain decisions and actions taken within an organisation.

According to Collier (2001), auditing and accounting procedures are seen as crucial elements of organisational and institutional structure. Most significantly, social practices and the mechanisms by which they become embedded and effective within an organisation are considered in numerous interpretations. Carruthers (1995) concurs that social narrative issues, as well as cultural and political factors, were common, and Dillard et al. (2004) suggest that recent interpretations also consider the political aspect of institutional transition. Among the various interpretations of institutionalism, concerns about organisational transformation that focus on gaining legitimacy in the eyes of the powerful—the executive, legislature, and Auditor-General—are prevalent. Consequently, the

legitimacy of these powerful actors is perhaps embedded in the law and its interpretations. These powerful actors are constitutionally entangled in the budget cycle in terms of budget formulation, approval and budget oversight.

Arguably, a variety of actors within and surrounding organisations can provide the institutional pressures necessary for individual organisations to espouse specific methods and structures (DiMaggio & Powell, 1983). To gain favour with people in authority, appearance may take precedence over real achievement (Chan et al., 2016). However, Bromley & Powell (2012) assert that real resource constraints may impose restrictions on compliance, and that the aspiration to avoid enforcing superficially imposed norms may also advance decoupling behaviours. Therefore, examining institutional pressures and societal expectations is necessary to assess if an organisation satisfies expectations (DiMaggio & Powell, 1983).

From the perspective of international accounting standards in different jurisdictions, laws and regulations have an impact on how people and organisations, such as the SAIs of Ghana, Sierra Leone and South Africa, behave (Lawalata & Salle, 2024). Consequently, DiMaggio & Powell (1983) contend that three causes/forces impact institutions and cause them to resemble one another (similarities). DiMaggio & Powell (1983) distinguish three forms of isomorphism: 1) coercive isomorphism, which is connected to political influences and the legitimacy issue; 2) mimetic isomorphism, which is the outcome of typical reactions to ambiguity; and 3) normative isomorphism, which is linked to professionalisation or association. Public institutions, especially SAIs, may be impacted by a need for legitimacy with the three forms of isomorphism, fashioning them as related to one another despite their organisational structure and distinctions (differences). As explained above, SAIs are also likely to be influenced by the types of models with which they are identified. Considering the applicable models as previously described, DiMaggio & Powell (1983) alluded to the fact that SAIs can be predicted to have a similar structure when the forces/influences of isomorphism apply, resulting in certain conditions (refer to Table 1). Consequently, SAIs in various jurisdictions are influenced by normative and coercive isomorphisms to audit and report on public debt management and government finances, as required by International Public Sector Accounting Standards (IPSAS) and Public Financial Management Acts (Ghana Audit Service, 2024).

**Table 1.** Conditions under isomorphism influences

Influence/Forces	Conditions
Coercive isomorphism	If supreme audit institutions (SAIs) audit governments that receive funding from outside sources, such as the World Bank, International Monetary Fund, United Nations and donor agencies. SAIs are compelled under regulatory/legislative pressure or influence to carry out certain types of audits, including public debt and public debt management policy. When the aims of auditing are unclear, and there is doubt about how to accomplish them. When alternative models are not readily apparent.
Mimetic isomorphism	According to institutional theory (DiMaggio & Powell, 1983), organisations look to others who have dealt with similar problems in the past when they are faced with uncertainty in their institutional context.
Normative isomorphism	According to institutional theory, organisations follow a set of standards, common beliefs, and guidelines established by professional associations because of the ability of professional associations to offer insight into how governments respond to social and environmental concerns. SAIs are compelled by International Organisation of SAIs and International Public Sector Accounting Standards Board to report on sustainability issues and other government policies. To guarantee the sustainability of public debt, debt management is crucial, according to the International Standards of Public Debt Audit (ISSAI 5440).

Most previous studies have been case studies, which indicate that a change of responsibility in SAIs is influenced by isomorphism and that SAIs can become more legitimate by giving in to isomorphic demands (Cordery & Hay, 2022). This present study predicted that innumerable factors, including isomorphic pressures, could affect the efficacy of SAIs in driving government policies (including sustainability of public finance) with intricate interactions among these factors to the extent that influences, such as coercive and normative isomorphic pressures, have compelled the SAIs to be proficient in public debt auditing, which is essential to the sustainability of public finances (Bostan et al., 2021; Cordery & Hay, 2022; INTOSAI Development Initiative, 2020).

To support effective public sector audit practices, for example, INTOSAI produced the ISSAIs (5410–5450), which constantly stipulate that public debt management audits should be conducted by qualified and experienced auditors. It is thus critical to recognise and evaluate the ways in which these factors interact to safeguard the interests of stakeholders. It is still unclear, nevertheless, if theories underpinning the functions of SAIs are adequate to unravel these factors, or if a new theory is required.

To improve the underlying theory of public sector audits through SAIs, we employed a qualitative design and an exploratory focus group approach to extract the most tenable conclusions from empirical data or results.

### 3. Methodology

#### 3.1 Research Design

Using qualitative research methodology, a selection of findings from a broader study was applied to identify isomorphic factors that impact SAIs to be effective in conducting audits on government policies and programmes, as well as the sustainability of public finances. Figure 1 shows the qualitative design process used. The concept of trustworthiness, as ascribed to qualitative research, was applied in this study to the degree that the research is reliable and that the findings are deserving of attention. Yet, the use of institutional theory and online qualitative exploratory focus group methodology to unravel the potential of SAIs in driving the sustainability of public finance is uncommon in existing literature. The professionals (participants) with knowledge of the research field initially generated qualitative data, followed by validation interviews, which led to a proposed policy framework for SAIs' effectiveness. As suggested by Northcutt & McCoy (2004), interactive qualitative analysis is used to determine the appropriate number of focus groups and interviews, eliminate potential facilitator dominance, and resolve coding disputes.

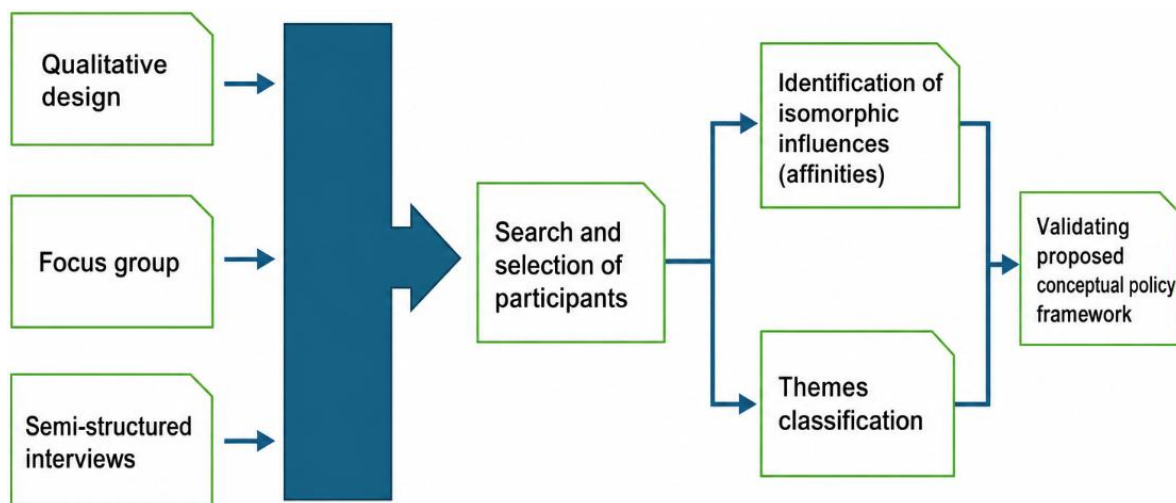


Figure 1. Qualitative design process

#### 3.2 Selection of Participants for Focus Group

Following the approval of request letters, the constituents or participants were chosen according to several criteria, including their level of control over the phenomenon, experience, and ability to express their genuineness regarding the influences of SAIs' effectiveness (Northcutt & McCoy, 2004). A purposeful sampling of 36 public sector accounting and auditing specialists from South Africa, Ghana, and Sierra Leone made up the study's participants. Focus group participation was entirely optional, and individuals were free to leave at any time without repercussion. The participants attempted to convey their comprehension of the phenomenon, its aspects of significance, and their suggested descriptions after the research challenge was presented. The interpretive paradigm is related to this approach, since knowledge is publicly constructed.

#### 3.3 Focus Group

A focus group is seen by many academics as a kind of grouping communication that yields useful data for investigation and collective decision-making processes (Creswell & Poth, 2018; Duggleby, 2005). Largely, a group facilitator leads an exploratory focus group conversation in a social context to generate illustrative descriptive data (Chand, 2025; Du Preez & Stiglingh, 2018). Focus groups are distinct from other types of interviews used to gather data, since they specifically employ empirical group discussions (Flynn et al., 2018; Krueger & Casey, 2014). Therefore, through participant engagement, focus group discussions may reveal information that would be challenging to obtain in a one-on-one interview.

Due to increased interest in qualitative research methods, exploratory or empirical focus group discussions have received a great deal of focus in the literature (Lathen & Laestadius, 2021). Significantly, the World Bank and other international bodies employ exploratory focus groups as a means of engagement in their initiatives to improve public sector governance reform in particular nations (Kulshreshtha, 2008; World Bank, 2020). Therefore, one of the main advantages of using focus groups is their ability to gather a variety of viewpoints in a single session,

which makes them creative and useful in terms of content.

Even though conventional focus groups offer valuable insights into group dynamics and shared perspectives, they may be limited by logistical concerns, such as participant convenience and geographic restrictions. To solve these issues, virtual or online modalities have emerged as a viable alternative that offers greater flexibility and convenience to a variety of groups. According to Lathen & Laestadius (2021), virtual focus groups or online research is required to guarantee that qualitative methods perform to their full potential both during and after the COVID-19 epidemic. To examine imperative isomorphic factors that impact the effectiveness of SAIs in public finance sustainability, this study demonstrates the use of a focus group method as a component of a qualitative study design. According to Bédard & Gendron (2010) and Bevir (2010), economic governance-related issues need to be carefully examined using qualitative study design methods. This study, therefore, adopted an online qualitative approach in which exploratory group discussions were organised to investigate a specific set of issues. Accordingly, there are numerous factors that influence SAIs to be effective in driving the sustainability of public finances (Cordery & Hay, 2022; Lathen & Laestadius, 2021; World Bank, 2020). The qualitative data produced by the participants who were familiar with the research topic resulted in factors (affinities) that may have an impact on the effectiveness of SAIs in developing countries. In line with the study's objective, the participants and researchers employed constructive reasoning to interpret or explain the results (Creswell & Clark, 2018). A proposed policy framework for the effectiveness of SAIs in driving the sustainability of public finances was developed after the factors (influences) were successfully branded or categorised.

### 3.4 Collection of Data

While the study of conventional qualitative nature suggests six to 10 focus group participants (Cohen et al., 2011; De Vos et al., 2009; Rule & John, 2011), Northcutt & McCoy (2004) state that an exploratory focus group requires eight to 12 participants because the process does not support oral discussion. The lack of oral discussion is to reduce the possibility of bias by dominant personalities. However, in a focus group with many participants, there is a chance that participants will become distracted or that their opinions could not be understood or heard (Wyatt, 2010). In gathering data, the exploratory focus group phase involves silent brainstorming to explore the perspectives, thoughts, and experiences of the constituents regarding the phenomenon under study. Since online voice-based group discussions are common in qualitative research, the focus group deliberations in this study were performed via an online platform using Zoom as participants' meeting platform and the Miro programme to mimic notecards (Gray et al., 2020; Lathen & Laestadius, 2021). In July and August of 2022, three distinct online focus groups were held with SAIs from selected African countries.

As mentioned in the previous sections, the selection of these SAIs was based on their value, willingness to participate in the study, prominent ranking in the global project on SAI independence, and the authors' expediency. The focus groups were facilitated by a reputable psychologist and a technical assistant to prevent researcher bias.

Initially, the participants received system links through their email addresses, which enabled them to register for the online platform. The participants were instructed to calm their thoughts to a level of perception and tranquility at the start of the session (Northcutt & McCoy, 2004). After that, they were asked to silently consider their experiences with the factors that affect the effectiveness of SAIs and public sector auditing in their respective countries.

As advocated by Mampane & Bouwer (2011), the facilitator started rumination by posing an issue statement about the phenomenon to deconstruct and operationalise the research question. To formulate the factors that impact the effectiveness of SAIs and public sector audits, the participants used the Miro application whiteboard to type their reflections on notecards in silence for approximately 45 minutes, after a brief discussion of the issue statement. There was no threshold on how many notecards each participant could place on the whiteboard, but each card could only include one idea or experience—using sentences, phrases, and words.

The facilitator's sole responsibility was to direct the process and urge the participants to write freely until they had run out of ideas (Northcutt & McCoy, 2004). Notecards illustrating the sub-factors were sporadically shown on the Miro application whiteboard, once each participant had completed writing. Sub-factors were represented by these distinct ideas.

Following the grouping of the cards into related themes, a discussion was held to make sure that everyone involved agreed on the note cards' classification. After that, the participants gave a designation (factors) and improved the sub-factors category. To document the participants' understandings and explanations of each factor, the factor discussions were recorded.

The first session's results included data minimisation and retention, which is a smart tactic for gleaning insights from large amounts of data. Thus, the initial stage in identifying the factors and sub-factors that influence the effectiveness of SAIs and public sector audits in relation to the sustainability of public finances is depicted in Tables 2–4.

**Table 2.** Formulating sub-factors and factors by focus group 1 participants

<b>Factors</b>	<b>Sub-Factors</b>
Acceptance of auditing	Lack of adequate public awareness of audit; Perception of people on work done by auditors; Ministries, Departments, and Agencies (MDAs) not taking audit work with seriousness it deserves.
Budgetary support to Supreme Audit Institutions (SAIs)	Lack of SAIs' financial independence; Financial Budgetary & control independence; Poor service delivery/inadequate funding; Provision resources for quality work; Lack of legislative support for audit work; Inadequate budgetary support to SAIs; Inadequate Budget/Funds, lack of legislative/law/Regulation.
Collaboration	Synergy between internal and external auditors; Relationship between oversight bodies;
Composition of audit committees	Low synergy between internal and external auditors in public sector. Composition of Public Account Committee; Unqualified members of committees.
Ethics	Managing taking training and ethics seriously into account; Ethics and standards. Follow-up procedures;
Follow-up	Follow-up actions, audit responses; Many recommendations not implemented; Inappropriate audit responses; Audit recommendations not fully acted upon; Actions on recommendations; Effectiveness of legislature on audit report; Executive actions on audit outcomes; Inadequate budgetary support to Audit Service; Untimely implementation of audit recommendations; Weak follow-up;
Effective audit committee	Weak Public Accounts Committee (PAC) measures. Audit Committee not functioning properly; Governance arrangement in MDAs; Internal Audit functions not effective.
Effective audit skills	Ineffective skills; Understanding audit concepts and standards; Skills and specialisations of auditors.
Training	Training of auditors; Management taking training and ethics seriously into account.

**Table 3.** Formulating sub-factors and factors by focus group 2 participants

<b>Factors</b>	<b>Sub-Factors</b>
After Audit issues/Follow up	Actions by parliament on Auditor General report; Follow-up; Follow up on previous audit findings.
Audit execution and documentation	Audit execution; Adequate documentary evidence; Timely access to client; Timely audit execution; Timely reporting; Timely submission of clients' accounts for audit.
Authority to prosecute	Lack of prosecutorial powers; Surcharge Disallowance; Mandate of the Auditor.
Budgetary constraints	Financial resources; Budgetary constraints; Succession planning.
Capacity building	Expertise required for audit assignments; Staff training; Capacity of competence; Training; Skills and competencies of Public Accounts Committee.
Corporate governance	Stakeholders' involvement; Collaboration between oversight bodies; Communication; Top management working.
Ethical requirements	Ethical principles of the staff; Ethics; Integrity issues.
Institutional experience	Understanding of clients' system; Institutional experience; Understanding the clients.
Lack of independence	Independence; Political influence; Logistics; Infrastructure; Independence of the clients.
Legislative requirements	Relevant laws, regulations and standards; Outdated legal and regulatory framework; Knowledge in applicable law.

Logistical constraints	Office accommodation part of clients' premises; Working tools; Logistics; Infrastructure; IT resources & logistics; Financial independence; Logistical constraints.
Quality control	Audit recommendations; Citizens accepting audit reports; Quality control; Ineffective audit committee; Audit tools; Reward for good audit; Low compliance knowledge with quality assurance standards; Audit quality; Auditees unavailability or unpreparedness; Internal policies addressing methodologies, audit approach and styles.

**Table 4.** Formulating sub-factors and factors by focus group 3 participants

<b>Factors</b>	<b>Sub-Factors</b>
Lack of commitment culture of auditees	Lack of committee; Attitude of role players in the public sector; Support or lack of thereof from auditees; Those in charge have no care at all; Lack of leadership; Unavailability of auditee staff; Pushbacks for the sake of pushing back.
Weakness in accountability	Lack of accountability; Accountability; Governance; Ensure adequate preventive control; Lack of governance; Lack of leadership; Unhealthy accountability ecosystem. Underlying factors not known to the auditors which are purposely done to deceive;
Political interference	Political interference; Intimidation; Politics; Skilled officials enabling corruption. Failure to take decision;
Legislative oversight weakness	Political differences versus effective parliamentary scrutiny; Lack of skills to use audit report for oversight; Relevance of utility value of AGSA report/recommendations; Lack of focus on service delivery; Challenges of parliamentary oversight and effective use of AGSA reports; Lack of government responsiveness to audit findings.
Unclear requirements	Unclear legislative framework; Lack of clear requirements/unclear requirements; Accounting standards (standards setters); Legislation, regulations and circular matters; Unclear legislation; Just go as far as the legislation allows it.
Weak moral standards	Greed and lawlessness; Corruption; Unethical culture. Disgruntle citizens;
Weak citizen participation	Lack of democratic education of citizens; Uninformed and uneducated citizens. Resource constraints;
Financial viability	Funding model on which SAI operates; Independence; Government system in which SAI operate. Limitations due to tools;
External infrastructural assets	Environmental uncomfotableness; Technology.
Audit tools and technology	Effectiveness of the utilisation of tools and technology; Technology; New technologies; Limitations due to availability of tools.

Human resources	Pressure to complete; Availability of skills; Deeper understanding of environment; Resource constraints; Competence; Lacks skills of auditee; Vacancies.
Communication	Improve communication to identify weaknesses in the system; Recommendations to be clear; Deeper insight.

### 3.5 Data Analysis

This stage offered compelling responses to both the focus group question and the current study's goal. As previously stated, participants' opinions served as sub-factors. As a result, the participants identified 156 sub-factors after three distinct focus group sessions. To ensure that everyone in the focus group agreed on the categorisation of the sub-factors, the participants separated them into similar themes at this stage of the discussion. After increasing the sub-factor category and assigning a designation, the participants established 33 factors, as Table 5 illustrates.

**Table 5.** Factors and sub-factors established by the participants

Criteria Session	First Focus Group	Second Focus Group	Third Focus Group
Participants	12	12	12
Standard for selecting participants	Most experienced auditor	Most experienced auditor	Most experienced auditor
Developing country	Sierra Leone	Ghana	South Africa
Factors established	9	12	12
Sub-factors established	38	58	60

### 3.6 Semi-Structured Validation Interviews

Semi-structured interviews were the second qualitative technique used in this study. For further investigation and clarification, these interviews are best suited for examining each respondent's ideas and opinions on sensitive issues. Thus, after advancing the policy framework based on the reviewed literature on the affinities established by the participants, 25 in-depth online semi-structured interviews were conducted using MS Teams to validate and improve the proposed policy framework. The aim was to ascertain whether professionals or experts agreed with the policy framework developed from a more thorough examination of the influences on public sector auditing, as revealed by the focus groups. Data saturation usually happens in the first 12 interviews, after which very little innovative information is anticipated, according to Guest et al. (2006). Hennink & Kaiser (2022) contend that in qualitative research, to achieve data saturation, a sample size of 12–13 interviews is adequate. The suggested sample size for qualitative research is in line with guidelines, which typically call for conducting 10–50 interviews that are semi-structured (Mason, 2010; Ritchie et al., 2013). Furthermore, Irani (2019) points out that in-person and online qualitative interviews are similar. The authors, therefore, applied online platforms like Zoom and WhatsApp to conduct 25 interviews in five African countries. Consequently, the proposed policy framework for further improvement was finally validated by the semi-structured interviews.

## 4. Results and Discussion

### 4.1 Findings

Out of 156 sub-factors established by participants, 33 factors with varied degrees of relevance were developed after the analysis of the data generated throughout the focus group discussions (refer to Table 5). Nine most influential factors (influences) were identified by Sierra Leonean participants out of 36 sub-factors, each with a corresponding relevance or impact (refer to Table 2). These influences include budgetary support for SAIs, an effective training system for auditors, stakeholders' acceptance of audit findings, and effective audit skills. For the participants of Ghana, 12 most influential factors (influences) were identified out of 58 sub-factors, each with a corresponding impact (refer to Table 3). These influences include a lack of independence, auditee corporate governance challenges, capacity-building of auditors, prosecutorial powers, and legislative requirements. For the participants of South Africa, 12 most influential factors (influences) were identified out of 60 sub-factors, each with a corresponding impact (refer to Table 3). These influences include political interference, accountability weakness, lack of auditee management commitment, human resources, financial viability, and external infrastructure.

## 4.2 Deliberations of Expanded Themes

After further deliberations of the most influential factors (influences) as revealed by the participants, clear themes emerged from 33 factors. Thus, the focus group participants identified what seemed to be similar impacts by sharing their experiences as experts in public sector accounting and auditing. In other words, identifying themes by comparing the most prevalent factors of various focus groups is regarded as the final step or stage in the qualitative study approach. To avoid duplication, themes were generated by grouping affinities since some of them overlapped. Consequently, exclusive themes surfaced after further examination of the influences, as indicated in Table 6. Stated differently, the financial independence of SAIs, SAIs' capacity and legislative mandate were among the themes that emerged from the reorganisation and consolidation of the most influential factors.

**Table 6.** Established and confirmed themes

No.	Theme	Influences
1	Supreme audit institutions (SAIs)' financial independence	Budgetary constraints, budgetary support for SAI, financial viability
2	SAIs' technical capacity	Capacity-building, audit skills and knowledge, challenges of human resources, continuous training, audit tools and technology
3	SAI legislative requirements and mandate	Unclear legislative requirements, legislative requirements

The emerged themes as indicated in Table 6 are explicitly connected to the institutional theory. Thus, the legislative mandates and legislation requirements of SAIs are connected to the coercive pressures and their respective impact on public sector auditing. Whilst professional capacity, skills of auditors and financial independence of SAIs are overtly linked to both coercive and normative pressures. The surcharge authority as a significant factor identified by participants from Ghana is viewed as a mimetic pressure. The Auditors-General of Ghana, Sierra Leone and South Africa have similar authority (practice), which may be adopted by other SAIs in developing countries.

## 4.3 Discussion of Findings

The focus group sessions and literature reviews have established sub-factors, most influential factors (referred to as influences), and significant themes that impact SAIs in driving the sustainability of public finances. This section has expansively underscored how these themes affect the efficiency of SAIs and public sector audits in relation to the sustainability of public finances in developing countries, especially those in Africa. These themes clearly strengthened stakeholders' concerns that SAIs' legitimacy, professional competence, and ability to undertake thorough sustainability and public debt audits remain impediments in Africa. Throughout the focus group sessions, the participants affirmed that good economic governance practices and effective auditing have a direct influence on environmental fortification, a significant quality of sustainability of public finances in developing countries. More so, good economic governance practices in terms of accountability and transparency can only be enhanced by effective public sector auditing. From this perspective, the financial viability of SAIs, also referred to as financial independence, remains the most significant influence; yet, there has been a lack of comprehensive case studies on disputes between legislators and executives on public sector audit budgets (English & Guthrie, 2000). From the participants' viewpoint, it is affirmed that a substantial financial independence system provides SAIs with financial autonomy from the executives or any authority, thus making SAIs effective (English & Guthrie, 2000; Normanton, 1966).

The financial viability theme underscored the aspirations of the 2007 Mexico Declaration, which, among other things, mooted SAIs to be financially independent. The participants explained that SAIs needed enough financial resources and other funding to operate efficiently. However, a significant obstacle facing SAIs seemed to be the conflicts between the executive and legislature in implementing the Westminster system over the mandate, independence, and funding of public-sector audits. Financial autonomy was the least prominent aspect among the 10 SAI indicators analysed in the World Bank's global valuation report on 118 countries (World Bank, 2021). This confirms that several SAIs in developing countries have faced budgetary constraints over time (Dye & Stapenhurst, 1998; Masood & Lodhi, 2015), as shown in Table 6. This predicament has hampered staff development, audit plans, the use of modern technology, and competitive salaries for African public sector auditors. Accordingly, the ultimate danger to the SAIs' independence is their reliance on the executives for financial resources needed for their mandates (Funnell, 1994), which Normanton (1966) considered a "constitutional anomaly." In supporting this view, the focus groups concurred that having control over SAIs' resources or funds generally allows governments to hinder the scope of SAIs' mandate in addition to influencing the areas to be audited and reported. Participants contended that SAIs should be granted the required autonomy to handle their own budgets, as SAI finances dictate the scope of work and the degree to which audit findings are presented to stakeholders. The biggest

obstacle to SAIs' capacity to advance sound economic governance practices, according to participants, was underfunding or budgetary restrictions, which appeared to directly prevent SAIs from carrying out their objectives. Budgetary constraints are considered the reason for logistical weaknesses and how they impede the performance of SAIs. Therefore, inadequate funding (budgetary constraints) implied that the execution of mandated audit activities, including public debt management, might have been specialised.

For a policy or strategy to engage key stakeholders in public accountability and public finances sustainability, capacity-building in the domain of result-based audits of socio-economic programmes is essential (Dutzler, 2014; United Nations, 2007). As the focus groups concurred, capacity-building is the most important factor influencing how effective SAIs and public sector auditors are. They suggested that growing SAIs' capacity for advanced performance is a time-consuming mechanism that necessitates investment. The participants in this regard accentuated staff training, capability and knowledge needed for various audit types, including audit of public debt management. To deal with the external environment successfully, SAIs have little choice but to significantly strengthen both their professional and organisational capacities (Dutzler, 2014; OECD, 2012). As a result, continuous training, audit execution and documentation, quality control, and follow-ups are significantly influenced by the development of capacity-building, human resources and effective audit skills. Therefore, such capacity training should consider including SAIs' understanding of the legal framework for public debt management, public borrowing activities, debt management strategy, debt reporting and public debt management information systems at the Ministry of Finance.

It was significant that in 2019, the World Bank commenced a project to enhance the audit service's capacity-building in Sierra Leone (World Bank, 2019). A few challenges were addressed by the capacity-building assistance project, including the absence of audit standards, a lack of financial and human resources, a constrained scope of audit, and a lack of ability to carry out specific system audits and forensic audits. According to the World Bank's evaluation report on 118 countries, SAIs require institutional capacity-building and skilled auditing abilities to fulfil their primary responsibility of promoting economic governance (World Bank, 2021). For instance, East African SAIs are unable to deal with technological advances due to auditees' integrated financial information systems (World Bank, 2021; United Nations, 2007). As a result, the INTOSAI has developed a thorough guide for capacity-building in SAIs since 2007, through its capacity-building committee (INTOSAI, 2018). From the perspective of normative isomorphism, an institutional capacity-building framework for SAIs in Africa has been established by AFROSAI-E (INTOSAI, 2018) in relation to public debt management audits. In recent years, INTOSAI has produced an extensive manual on public debt management audits and the associated audit methodology for SAIs.

On the aspect of legislative mandate, auditing in the public sector must be secured in relevant and effective statutory frameworks, as enshrined in the Mexico Declaration (INTOSAI, 2014). When the SAIs are mandated and independent, then the functions and practices of auditing in the public sector are equally said to consolidate the credibility and value of public financial management (Cordery & Hay, 2022; Johnsen, 2019; World Bank, 2021). The focus group, particularly the participants of SAI Ghana and South Africa, acknowledged the extent to which legislatures reinforce the public sector audits' mandate. They mentioned legislation, regulations, circular makers and accounting standards as influences of effective public sector audits. Participants hinted that auditors could perform audits more successfully if they were familiar with the relevant rules and standards. According to Avci (2015) and Kurihama (2007), ongoing independent audits supported by enabling legislative mandates help with stakeholder supervision and interest protection. For this reason, the legislative mandate of SAIs should be reviewed to contain the audit of the legal framework for public debt management, public debt service activities, and institutional arrangements for public debt management. Some participants argued that SAIs should not only be involved in budget oversight and financial audits.

The participants of SAI Ghana, however, expressed concern about how antiquated legal and regulatory frames (frameworks) would obstruct the SAIs' work and have a negative influence on public financial and accountability management systems. The focus groups further expressed concern about a paucity in SAIs' independence and an unclear legislative framework, which repeatedly threatens the efficacy of their work. The executives (in most cases) determine the compensation of public sector auditors in Sierra Leone and Ghana.

The independence of the Auditors-General may be jeopardised by this constitutional framework, and they may feel pressured to appease the executive or their president to maintain their pay and working conditions. For instance, in 2020, the President of Ghana ordered the Auditor-General to use his accrued 167 days of leave, citing provisions in the Ghanaian Labour Act, severely undermining the SAIs' independence. The INTOSAI and AFROSAI-E communities were unhappy and alarmed when the President of Sierra Leone suspended the Auditor-General and her deputy for an indefinite period in 2022. This confirmed that SAIs' independence had deteriorated recently, as stated in the 2020 Global Stocking Survey (INTOSAI Development Initiative, 2020). These issues suggest that the SAIs face difficulties with their independence, necessitating a reconsideration of the current legal mandates.

It thus implies that SAIs in developing nations would have a hard time being effective in public debt management audits, SDGs audits, and environmental audits if they lacked financial independence, auditor capacity, and a clear legal or legislative mandate. Thus, SAIs that carry out these and other specialised audits are crucial to

maintaining the sustainability of public finances (by reducing the government debt and budget deficit). Therefore, a proposed policy framework with clear principles is detailed in Table 7.

**Table 7.** Proposed policy framework

Category	Description
Determinant	Financial viability (independence) of Supreme Audit Institutions (SAIs)
Basic principle	Legal and constitutional measures need to guarantee financial independence of African SAIs and provide sufficient funding.
Key issues	The effectiveness of SAIs is greatly impacted by budgetary restrictions, financial viability, and budgetary support. 1.1
Recommendations	To fulfil their objectives by enhancing financial accountability and transparency and holding the executive accountable, SAIs need financial and administrative independence, including adequate budget allocation and financial resources. Therefore, to improve SAIs’ financial autonomy and funding capacity, the constitutional and legislative constraints that hinder their administrative and financial independence must be eliminated. For instance, SAIs budgets require independent parliament approval. 1.2 One measure of how well African nations employ donor or multilateral financing is the strength of SAIs. Therefore, fiscal support for SAIs will come from frequent interactions with funders and international organisations, as well as involvement in the audit of projects and programmes.
Determinant	Capacity of auditors
Basic principle	For African SAIs to fulfil their crucial role of promoting good governance, accountability, and transparency, pertinent capacity frameworks and policies need to guarantee their professional capability, human resources, and competent auditing abilities.
Key issues	The success of SAIs is impacted by several factors, including capacity-building, human resource constraints, effective audit abilities, and follow-ups/after-audit issues. 2.1
Recommendations	To help SAIs preserve their role and capacity, top management are required to interact with stakeholders and apply pertinent elements of capacity-building strategy or frameworks, covering: <ul style="list-style-type: none"> <li>• Auditing the legal framework for public debt management <ul style="list-style-type: none"> <li>• Best practices in public debt management</li> </ul> </li> <li>• Auditing institutional and organisational arrangements for public debt management</li> </ul> Auditing debt strategy development and borrowing activities 2.2 SAIs are required to create their own capacity-building plans at all operational levels, including personnel training (internally and externally) and knowledge and skill development. To learn about audit results and the SAI’s role in the context of public financial management and public finance sustainability, such strategies should improve the professional, technical and research-based capacity of SAIs. SAIs should enforce mandatory annual training programs as highlighted in International Standards of SAIs. They should facilitate knowledge transfer among auditors, civil society organisations, and Public Accounts Committees, and maintain ongoing communication with civil society organisations and the media. 2.3 According to the institution and diffusion of innovation theories, the World Bank and donor community should support and fund innovations in SAIs through pilot projects that replicate best practices in cooperation between SAIs, Public Accounts Committees, and civil society organisations.
Determinant	Legislative requirements and mandates
Basic principle	While bolstering SAIs’ role and duties in public sector governance, pertinent, unambiguous legislative requirements need to guarantee SAIs’ mandates and secure the independent functions and practices of public sector auditing.
Key issues	The efficacy of SAIs is directly impacted by legal restrictions, ambiguous legislative requirements, and a lack of independence and prosecutorial authority. 3.1
Recommendations	The techniques and functions of public sector auditing are considered to enhance the value and reliability of financial information when the SAI is independent and mandated by specific laws and regulations. As a result, SAIs’ mandates ought to be firmly rooted in legislatively enacted legislation that is explicit and unambiguous. 3.2 To promote the necessity of pertinent and suitable constitutional or analogous frameworks for efficient public sector auditing in their jurisdictions, SAIs should consistently cooperate with legislatures and civil society organisations. 3.3 Executive governments or their appointees are not permitted to make decisions on the appointment or dismissal of an Auditor-General. The legislature should make such appointments and removals after consulting the public and civil society organisations. SAIs require specific modification for statutory protection against executive dismissal of Auditors-General. Statutory mandates of SAIs should include personnel recruiting and advancement. SAIs will then be able to hire qualified employees.

## 5. Conclusion

The aim of this study was to examine the significant factors (determinants), including isomorphic influences, that affect SAIs to drive government policies and public finance sustainability. As a result, this study has helped close this gap in the field's literature. The study's assessment of identified affinities is noteworthy, since it has increased the understanding of how many factors influence the functions of SAIs on public debt and deficit. African SAIs' capacity to operate effectively is said to be hampered by the factors that have been identified by focus group participants. Thorough data and information from resource-based perspectives on theories and focus group discussions that guided the study's path were used to accomplish this. The participants' viewpoints were limited by their proficiencies, even though their responsibilities and familiarities as experts are identical worldwide. Stating differently, the findings are grounded in the African public-sector context and may not necessarily apply to other regions (e.g., Asia or Latin America) without further study. Nonetheless, the researcher's exploratory technique, which was based mostly on qualitative principles, should allow the conclusions and detailed information, such as affinities and themes, to be applied to other, comparable situations or environments.

After the empirical focus group dialogues, 25 public sector auditing professionals contributed in semi-structured interviews, where they verified and improved the proposed policy framework's content. Certainly, good economic governance practices and environmental enrichment, pivotal attributes of public finance sustainability, have all been linked to the efficacy of SAIs via public sector auditing, as noted in this study. The study identified gaps in the research puzzle, which had important repercussions. The authors adopted an interpretive research approach to determine the key factors influencing the efficacy of SAIs in developing countries. Only the financial viability of SAIs, auditor capacity and legislative mandate were fully examined in this study, despite the identification of six themes influencing the efficacy of SAIs. The study further explored a resource-based approach of theories, such as agency, corporate risk management and institutional theory, to underscore the impact of these themes on the effectiveness of SAIs. Significant concepts such as SAIs' financial independence and auditor capacity, as well as legislative mandate, are expanded upon by data analysis and discussion. These concepts call for further research to stimulate the expansion of theories and their application in other nations.

The results (findings) have valuable implications for policy and scholarly literature. This study came at a perfect time, as evidenced by the growing concerns about sustainable public finances and strong economic governance practices in Africa, as well as the dearth of studies on the efficacy of SAIs. For this reason, the study can act as a basis for further research and testing on SAIs.

The six themes emphasised by the supply side of SAIs, with an emphasis on legislative mandate, auditor capacity, and financial independence, should be known by developing countries' lawmakers and other regulatory bodies dealing with similar problems. The viewpoint of developing countries on the demand side of SAIs may offer more information for increased SAIs' effectiveness, in addition to the study's implications for future research. Thus, the adoption of empirical focus groups and validated interviews may be extended to subsequent proportional or comparative studies on the efficacy of SAIs in various contexts and economies, especially in developing nations. The study looked at specific factors and themes that affect how well SAIs drive good economic governance practices and the sustainability of public finances. This study suggested a policy framework to improve the impact of SAIs on good economic governance practices and environmental sustainability, an essential aspect of public finance sustainability in developing countries, using a thorough resource-based theoretical approach. All stakeholders, including the World Bank, the International Monetary Fund and international communities, as well as INTOSAI, share the universal objectives of public debt management audits and sound economic governance practices. For important stakeholders, such as citizens, governments, legislators and SAIs, the empirical portion of this study recommends distinctive understandings. To counteract unforeseen financial independence, auditor capacity and legislative mandate challenges facing SAIs in developing countries, stakeholders may apply the study's input when creating specific strategies and policies, as well as implementation instructions.

### Author Contributions

Conceptualization, B.K.A. and L.E.; methodology, B.K.A.; software, B.K.A.; validation, B.K.A., L.E.; formal analysis, B.K.A.; investigation, B.K.A.; resources, L.E.; data curation, B.K.A.; writing—original draft preparation, B.K.A.; writing—review and editing, B.K.A.; visualization, B.K.A.; supervision, L.E.; project administration, B.K.A.; funding acquisition, L.E. All authors have read and agreed to the published version of the manuscript.

### Informed Consent Statement

Informed consent was obtained from all individual participants involved in the study through their respective audit institutions.

## Data Availability

The data used to support the research findings are available from the corresponding author and the University of South Africa College of Accounting Sciences Research Ethics Review Committee upon request.

## Conflicts of Interest

The authors declare no conflicts of interest.

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