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Developing performance audit in Spanish local government: an empirical study of a way forward

Unlike many other countries in the developed world, performance audit in the Spanish public sector has not advanced very quickly, and the progress which has been made has happened in a disjointed manner. Moreover, the current financial situation in the Spanish public sector suggests that while performance audit could be a key tool for improving public sector performance, there is a paucity of research on this issue.

This paper describes recent empirical research concerning the development of performance audit in Spanish local government. The authors discuss some of the key issues involved in the extension of performance audit in Spanish local government and make recommendations for its improvement. The main questions addressed are:

- What is the current position regarding the development and application of performance audit in Spanish local government?
- Is there sufficient auditing in Spanish local government concerning performance improvement and accountability?
- What support is there for possible changes to Spanish audit regulations?
- What is needed to develop and apply effective performance audit in Spanish local government?

The nature of performance audit

For the purposes of this research, the literature was considered under three themes:

The relevance of performance audit in the public sector

The term 'new public management' (NPM) describes public sector reforms carried out in late 20th century in many countries (O'Flynn, 2007). One aspect of NPM (Azuma, 2005) has been a focus on improved performance, and Holmes (1992) described a recurring theme of public sector reform involving both improving performance and enhancing accountability. Some authors argue that the implementation of performance measures has often been the critical link that impacts the success or failure of government programmes (Long and Franklin, 2004).

Performance audit has emerged within this trend as a by-product of public sector reform which concentrated on output-focused public administration. Performance audit has been described as central to the 'reinvention of government' (Power, 1994, p. 16).

International developments in performance audit Performance audit has an international relevance. The commencement of performance audit has been traced as far back as the 1960s (Pollitt and Summa, 1999), but some authors maintain that performance audit as distinct practice dates mainly from the late 1970s. International reviews and comparisons of performance audit have been a matter of interest for many years, including the works of Glynn (1985) and Pollitt (2003). Most research studies were from Canada, the UK and Australia. The UK is a good example of the implementation of performance audit in local government; this is described in reports and studies published by the Audit Commission (2009a, 2009b), the LGA (2010), and individual researchers like Lapsley and Pong (2000) and Boyne et al. (2002), among others.

Key aspects of performance audit

There are several aspects of performance audit which need consideration.

First, performance audit may be undertaken by different types of auditor; the two main classifications being internal auditors and external auditors. The Chartered Institute of Internal Auditors (CIIA) defines internal audit as:

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations.

In this definition there is a clear reference to performance audit in relation to adding value and improving operations. In relation to external audit, the International Organization of Supreme Audit Institutions' Auditing Standards distinguishes basically two types of audit that a government auditor may perform— regularity audit and performance audit (INTOSAI, 1992). Thus performance audit is clearly the province of both types of auditors working separately or in collaboration. In determining the extent and scope of the performance audit, external auditors usually need to assess the reliability of audit activity undertaken by the internal auditors.

Second, performance audits can also be undertaken using a variety of different approaches (or combinations of approaches) with different emphases, depending on the specific circumstances. An example of two different methods which may be employed are the performance directly approach, which focuses directly on the magnitude of performance achieved and concentrates on inputs, outputs, results and impacts; or the auditing control systems approach, which is designed to determine whether the audited entities have designed and implemented management and monitoring systems so as to optimize performance (Daujotait and Macerinskien, 2008). However, INTOSAI suggest a threefold analysis of approaches involving a result-oriented approach (which assesses whether pre-defined objectives have been achieved as intended); a problem-oriented approach (which verifies and analyses the causes of a particular problem[s]); or a system-oriented approach (which examines the proper functioning of management systems). In practice, it is not unusual to find that performance audit involves a combination of several approaches.

Third, there is the issue of the focus of the performance audit. If an auditing control systems approach is adopted, the initial focus of the audit will be the compliance of relevant systems to some external standard. This could be planned standards or

best practice standards from other organizations. However, such a focus is essentially using compliance with standards as a surrogate for actual performance as expressed through such matters as results, impacts etc. On the other hand, if the focus of the performance audit is a performance directly approach, then the auditors will focus directly on the levels of performance being delivered. This will usually imply a focus on the triple, but related, themes of economy, efficiency and effectiveness. This has been described by INTOSAI (1992, p. 19) as follows:

An audit of the economy of administrative activities in accordance with sound administrative principles and practices, and management policies.

An audit of the efficiency of utilization of human, financial and other resources, including examination of information systems, performance measures and monitoring arrangements, and procedures followed by audited entities for remedying identified deficiencies.

An audit of the effectiveness of performance in relation to the achievement of the objectives of the audited entity, and audit of the actual impact of activities compared with the intended impact.

The Spanish context

Local government in Spain

The Spanish system of government is divided into three levels—the federal state, autonomous regions, and local authorities. Below the federal level, Spain is divided into 17 autonomous regions, each with its own government and parliament which depend on central government for funding. Each region has its own powers and responsibilities which are broadly similar, but which show some differences from one region to another. Within each region, local authorities are of two types—provincial councils covering more rural areas, and town councils covering more urban areas. Spanish local government has used a model in which directly elected politicians decide on matters such as the organization of the provision of services, or establishment of taxes and fees at local level. They provide a series of basic services the range of which depends on their population size.

The Spanish constitution lays down two basic principles with regard to local authorities: financial autonomy and financial self-sufficiency. The principle of financial autonomy means that local authorities can make their own decisions on resources and how to spend them. The principle of financial self-sufficiency is aimed at ensuring that all local authorities have the necessary resources to meet their responsibilities. Nevertheless, local authorities are still strongly dependent on regional and central funding. In fact, the existing funding model has been criticized for being unfair and for causing permanent financial tension. Thus there is a lack of linkage between the revenue that can be generated and the services that must be provided. This situation gets worse if we consider the requirements for deficit reduction and fiscal consolidation derived from the financial crisis. These financial constraints of local public finance have to be considered in conjunction with some internal management weaknesses, mainly rigidity and bureaucracy, absence of a solid performance control system, little accountability regarding performance,

negative perception, insufficient co-operation with other social agencies, territorial inequalities and deficit of coverage (Subirats, 2007; Fantova, 2008).

Audit and financial control arrangements in Spanish local government

This can be considered from both an internal and external perspective. Internal financial control is operated by staff from the local authority itself and aims to protect its assets and to ensure, as far as possible, the correctness and accuracy of accounting records. It also includes the financial accounting and the custody of assets, as well as controls to improve operational efficiency and ensure compliance with organizational policies. As part of this financial control regime, local authorities will have an internal audit function. The internal auditor must assess financial aspects of local authorities' services, including; the adequate presentation of financial information, compliance with the applying standards and guidelines, and the degree of efficiency and effectiveness in the achievement of the preset objectives. The audit is undertaken in accordance with public sector auditing standards, and its conclusions and observations will be gathered in a written report (article 220 of the 2004 law regulating local tax offices—the 'TRLRHL'). The internal auditor should also carry out an effectiveness inspection which 'shall be designed to check periodically the degree of fulfillment of objectives, as well as the analysis of the cost of the activity and the service performance' (article 221 of the TRLRHL). However, the extent to which this is achieved seems limited.

External financial control and audit of local authorities are undertaken by an external body which may be the national court of audit and/ or, where appropriate, a regional audit institution. The national court of audit originated in the first half of the 19th century. However, since 1984 some autonomous regions have set up audit institutions, which depend on and are accountable to their respective regional parliaments, in order to make possible the external audit of the regional and local public sector organizations. The audit functions performed by the regional audit institutions must be compatible with the functions performed by the court of audit.

Both national and regional audit organizations are commonly known as 'OCEX' (external control bodies). The national court of audit is considered by the Spanish constitution as the supreme audit institution for both the accounts and the financial management of the state and the public sector. The regional audit institutions are controlled by regional parliaments. The relationship between the regional audit institutions and the court of audit is through a co-ordinating committee, founded in May 1989. This committee establishes common audit criteria and techniques to produce accurate results and avoid duplication in auditing. Also, regional audit bodies refer a copy of their reports to the court of audit. The findings from the audits undertaken by OCEX are sent to the relevant parliament and to the audited body itself and are published in the relevant official bulletin. External audits of public sector agencies including local government, in Spain are mostly undertaken by statutory public auditors employed by OCEX. Legislation (such as the Organic Law 2/2012 of Budget Stability and Financial Sustainability) allows private external auditors to work with public bodies. However, this does not happen very often, although it is

increasing. New legislation is needed to increase private sector involvement in public audit.

Public service reform in Spain

Reforms of the control of public performance are taking place more slowly in Spain than in many other countries (García, 2007). In Spain, regulations adopted in the previous decade created a theoretical scenario for public management to be driven by the principles of effectiveness, efficiency and transparency but the impact has been limited and further legislative developments which prompt a real cultural change in the public sector are still to come.

Great political controversy has emerged concerning two laws designed to strengthen public sector performance. A law on the streamlining and sustainability of local government aims to clarify local government powers to avoid overlaps, define powers between different organizations and to clarify how those services are provided and with what money. The law also streamlines the structure of local government and establishes an assessment and oversight system to promote quality in the provision of public services. In this regard, it aims to strengthen the role of the local auditors and to provide them with greater impartiality. The second piece of legislation—the law of transparency—includes requirements to publish financial statements, performance measures, and audit reports.

These changes recognize the need to strengthen control of the public sector, with performance audit being a key instrument in this task. The current financial crisis can be seen as an opportunity for local government to improve its systems, structures and procedures.

Development of performance audit in Spanish local government

The spread of performance audit in Spanish local government has been slow. At the internal control level, it is generally agreed that there is a lack of clarity in Spanish legislation regarding the definition of the content and scope of audit and financial controls in local government (Pablos, 1997). Studies such as by Biosca (2010) have revealed serious weaknesses in internal control within Spanish local government. Unfortunately, there is no statutory set of procedures or a code of practice and the auditing standards for the public sector are inadequate.

Equally, the focus put on performance audit by OCEX is a matter of conjecture in local government and, in practice, financial regularity and legality audit strongly dominate. This issue was considered by FIASEP and REA (2009), which, while highlighting the need for stronger financial audit, also noted that the use of performance audit still remains exceptional. Bastida and Guillamón (2009) discovered that some local authorities were undertaking performance audits on a voluntary basis. Another study (Erbiti, 2005) found that a high percentage of the population thought that auditors should put more emphasis on how public resources are managed in terms of performance and results.

The autonomy of Spanish local government contrasts with systems in other more centralized countries, such as the UK, where performance measures play a clearly

defined role in national evaluation and control. According to Torres et al. (2011), the environmental context and the lack of a central government top-down approach in this field could explain that, at present, Spanish local government is experimenting with different approaches to implementing performance measurement systems. Also, research by García (2007) and Cárcaba (2002) has shown that there is an interest in complementing the traditional budgetary and accounting techniques with new reporting tools, such as performance indicators. The use of performance measures by Spanish local authorities is voluntary and the enhancement of performance audit (both external and internal), coupled with the improvement of the information systems, are some of the challenges still to be faced by Spain, particularly in local government.

Moreover, the development of external performance audit in Spanish local government is believed to have been hindered by, on the one hand, the absence of inadequate internal performance control mechanisms and clear definitions of objectives and indicators (Fernández, 2010). A further limiting factor arises from important weaknesses of the performance reporting frameworks and the breach of duty of accountability (Mira-Perceval, 2006). Furthermore, there is a shortage of human and material resources in OCEX in relation to the conduct of performance audits and minimal statutory procedures and guidelines to follow. The lack of co-ordination between internal and external auditors is also considered to be an area for improvement, together with the deficiencies in the disclosure policy and the clarity of the reports (Medina, 2010).

Research methodology

Prior to commencement of the primary research, a comprehensive search of academic and public policy literature was undertaken, together with an in-depth period of research in the UK. Subsequently, the authors undertook a national survey in Spain directed at the staff responsible for internal audit in local government and members of the external control bodies (or OCEX). This survey was intended to identify points of agreement and difference regarding the development of external performance audit. Prior to its launch, a pre-test was applied and the online platform used was validated by a group of academic experts.

With regard to internal auditors, the survey was directed to those working at Spanish municipalities with at least 20,000 inhabitants, which amounted to 387 in 2010, according to data from the Spanish national institute of statistics (INE). After data collection, responses from 109 internal auditors were obtained, covering 28.1% of the total population. Responses collected came from 30 different provinces, which belonged to 14 of the 17 autonomous communities in Spain. The sampling method used did not involve probabilistic sampling.

As regards the statutory external auditors (OCEX), the population size was given by the number of OCEX units in Spain—14 at the end of 2011. The sampling method was non-probabilistic: 15 responses were obtained from six different OCEX units.

The response rate is shown in table 1. Two variables or attributes were identified. First, the ordinal variable 'opinion', which measures the level of acceptance of the respondents regarding the matters questioned. A Likert scale of 0 to 4 was adopted for this variable; '1' meaning total agreement; '2' agreement; '3' disagreement; '4' total disagreement; and '0' don't know/no answer. Second, the nominal variable 'group' to which the respondent belongs. This may adopt two possible values '1' (internal auditors) or '2' (external auditors).

Table 1. Samples and response rates.

	<i>Total</i>	<i>Responses</i>	<i>Response rate</i>
Internal auditors	387	109	28.2%
External auditors (OCEX)	14	15 (from 6 OCEX)	42.8%

The responses were treated statistically using contingency tables, independence testing and association coefficients.

Research findings

Although performance audit is officially part of the duties and responsibilities of OCEX, it is financial, regularity and legality audit which has dominated audit practice in Spain. Performance audit is still seen as a challenge for OCEX and even more so in local government. The issues addressed are summarized in table 2.

OCEX place sufficient emphasis on performance audit: There is a very strong consensus of views between both internal auditors and members of the OCEX in disagreeing with the above statement. This would imply that performance management ought to be given much more attention within external audit practice than is currently the case. When the attributes 'group' and 'opinion' were considered dichotomously, both Pearson's and the chi-squared test were insignificant, which means that either factors or attributes are independent. In other words, the internal auditors and members of the OCEX did not differ on this issue.

OCEX audit letters contribute to good accountability on performance: On this issue and the next one, the results show a strong lack of consensus between the internal auditors (who mostly disagree) and the external auditors (who mostly agree) as to the contribution of audit letters on accountability and performance. This is corroborated by both Pearson's chi-squared test (p value: 0.00) and Yates' correction for continuity (p value: 0.00) which are significant and indicate that internal auditors and members of the OCEX reveal differences in their opinion as to the usefulness of the performance audit reports. The reasons for this difference are important but not clear. It could be that the OCEX members are more benevolent

regarding the usefulness of their external audit reports and less critical about the effectiveness of their own work. Further qualitative work would be needed to unpack this matter.

OCEX audit activities provide an incentive to performance improvement: Again, there was a stark contrast between the views of OCEX and the internal auditors. On the other hand, tests indicated that internal auditors and members of the OCEX had different opinions about the capacity of the external control to encourage the improvement of management. OCEX auditors assessed their own performance positively.

OCEX should undertake performance audits in a regular and systematic way: There was a strong consensus between internal auditors and OCEX on the demand for a regular and systematic practice of performance audits by OCEX.

OCEX regulations regarding the conduct of performance audits need tightening: There was quite strong agreement from both groups to this statement.

OCEX should undertake performance audits based on local authorities' self-assessments: Overall this statement was accepted—agreement was over 60% for internal auditors, and over 90% for members of OCEX.

A number of important themes emerged from our data. First, there was strong agreement between both internal and external auditors about the need to place greater emphasis on the application of performance audit in Spanish local government, which should provide a basis to accelerate development. There was also strong agreement among both types of auditors that performance audits should be undertaken in a more regular and systematic way and that regulations regarding the conduct of performance audit need tightening. Again, this degree of consensus should provide a basis for accelerating development. There was strong agreement that self-assessment by local authorities should provide the initial basis for the conduct of performance audit. However, there was strong disagreement between the two types of auditors about the effectiveness of current performance audit arrangements in relation to improving performance and accountability. This large difference in perception about current arrangements might be a barrier to the further development of performance audit.

Proposals for further development of performance audit in Spanish local government

Our research suggests a number of ideas that might contribute to the development of external performance audit in Spanish local government. First, external performance audit should be implemented in a regular and systematic way. Both the autonomous communities' statutes and the laws affecting the court of audit need to be reformed so that there is political consensus about how value for money is controlled in local government. Common recommendations on the internal organization of the OCEX are also needed. When carrying out a performance audit, OCEX should use local government's self-assessments as a starting point. Collaboration and co-ordination between internal and external audit is an effective mechanism for achieving a proper and comprehensive review of local management.

Table 2. Summary of results (%).

No.	Question	Totally agree	Agree	Disagree	Totally disagree	N/A
1	OCEX places sufficient emphasis on performance audit					
	Internal auditors	0	17	52	25	6
	External auditors	0	16	69	15	0
2	The OCEX audit letters contribute to good accountability on performance					
	Internal auditors	2	31	46	13	8
	External auditors	16	67	17	0	0
3	OCEX audit activities provide an incentive to performance improvement					
	Internal auditors	4	25	55	14	2
	External auditors	0	92	8	0	0
4	OCEX should undertake performance audits in a regular and systematic way					
	Internal auditors	38	50	8	0	4
	External auditors	50	42	8	0	0
5	OCEX regulations regarding the conduct of performance audits need tightening					
	Internal auditors	25	65	2	0	8
	External auditors	47	38	15	0	0
6	OCEX should undertake performance audits using self-assessment as a basis					
	Internal auditors	29	59	10	0	3
	External auditors	33	67	0	0	0

Second, there is an increasing demand for clear, accessible information from citizens. Audit letters should therefore report on the assessment of performance achieved by local authorities in order to improve accountability on performance. It could be interesting to consider the example of the UK in this regard, where the Use of Resources Assessment included a value-for-money conclusion integrated in the audit letter. Publication on the internet made its content available to the public, which leads us to the issue of the minimal publicity given to OCEX actions in Spain. The OCEX could improve on their image by publishing their findings more widely.

According to the rules governing audit, the auditor is required to review the internal control system. This review should be the basis for the decision on which audit approach to adopt. However, this requires the accounting system of the audited entity to be able to provide sufficient information about the performance being achieved. Evaluation of effectiveness is impossible if the audited body does not have clear and quantified objectives. Similarly, without a system of internal control that comprises a set of performance indicators and information on costs, value-for-money assessments can be limited to a mere descriptive and analytical examination without being able to establish rigorous comparisons or make reliable judgments. This being the case, some people have argued that the regional OCEX need to be required by their respective parliaments to report on the reliability of the performance indicators in the accounts produced by government agencies and public sector enterprises.

Conclusions

Performance measurement is a valuable practice for management in local government. Performance audit may contribute to public management in that it offers an external perspective about the way that services are planned, executed and controlled within an organization. Simultaneously, performance audit provides a mechanism for sanctioning public sector intervention and for explaining the use of resources in terms of effectiveness and efficiency. Some countries have already taken a lead role in the development of external performance audit in local government. However, in Spain, its use remains limited although both the legislation and literature acknowledge its importance and necessity.

This paper has analysed the current development of performance audit in Spain and the factors that are hindering its expansion. Among the actions proposed for further development of external performance audits in Spain, we suggest it should be done in a regular and systematic way, with an agreed basic content. To improve accountability, audit letters should include a conclusion on the value for money achieved by local authorities and their findings should be widely communicated to citizens. In addition, in order to promote collaboration between internal and external auditors, OCEX could use local government's self-assessments on performance as a starting point. Through financial and compliance audits, external auditors should comment on those performance indicators that are useful in management.

There are some aspects that have not been tackled in this paper and need future research. These include the insufficiency of human and material resources in OCEX to accomplish performance audits, as well as the potential benefits and risks of commissioning part of the audit work with private agencies. Also, it would be interesting to analyse the reasons behind politicians' reluctance to promote this kind of auditing. In this regard, the survey must be extended to local politicians and to the public in general. International experience in this field needs to be considered by countries such as Spain in order to improve the effectiveness of their public audit.

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