



# Evaluating Public Accountability: Auditor Independence and Quality Across National Audit Systems

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## DESCRIPTION

Audit quality and auditor independence are two of the most discussed topics in public sector financial oversight. These aspects determine how effectively public funds are monitored and whether the financial decisions of governments and state-run institutions are being reported fairly. When citizens expect transparency and accountability in how public money is used, the ability of auditors to work without influence and to produce reliable reports becomes essential. This article reviews differences and similarities across several countries in how public audit functions are structured and how these structures affect audit outcomes.

In public institutions, audits are not only about accuracy in numbers but also about the systems and decisions behind financial activity. The credibility of these audits relies on the auditor's ability to act without interference. In some nations, this independence is protected by legal frameworks that give supreme audit institutions full access to records, protection from political intervention, and the authority to report directly to the legislature. In other settings, institutional arrangements are less clear, and auditors may report through channels that are influenced by the executive branch, leading to concerns about objectivity.

An important comparison can be drawn between countries that use court models versus those that use parliamentary models for public audit. For instance, France follows the court model, where the audit body has judicial authority and can issue binding rulings. This structure provides a strong position for auditors, although it is often more procedural. In contrast, the United Kingdom uses the parliamentary model, where the National Audit Office reports directly to Parliament, focusing on value-for-money audits. This model tends to emphasize relevance and practical insight over legal enforcement.

Audit quality is shaped by many factors, including staffing, technical capacity, and reporting standards. In countries with high investments in auditor training and consistent application

of international audit standards, reports tend to be more thorough and useful for decision-makers. For example, Canada and New Zealand have placed emphasis on performance audits that go beyond compliance and examine whether government programs are achieving their intended goals. These audits often involve field visits, stakeholder interviews, and detailed analysis, leading to findings that can influence public policy.

By contrast, in several low- and middle-income countries, public audit offices face resource constraints that limit the depth of their reviews. Staff shortages, lack of up-to-date tools, and limited access to information can reduce the reliability of audit findings. In some cases, reports are delivered years after the end of the financial year, making them less useful for real-time oversight. Additionally, when audit reports are not publicly disclosed or are only available in summary form, their impact on accountability is reduced.

Another concern across various nations is the influence of political appointments in senior audit roles. Where heads of audit institutions are appointed without independent selection processes, questions may arise about their willingness to report findings that could challenge those in power. Some countries have attempted to address this by involving cross-party committees or using independent panels to oversee appointments, but practices still vary widely.

In many European Union member states, audit institutions collaborate under the European Court of Auditors and share approaches for improving quality. There is growing attention on using risk-based audit methods and aligning public sector audits with broader fiscal oversight. At the same time, international organizations such as INTOSAI (International Organization of Supreme Audit Institutions) have promoted good practices and capacity development, especially in regions where audit quality has lagged due to historical or political challenges.

Public sector audits also play a role in strengthening investor and donor confidence. Multilateral lenders and aid agencies increasingly consider audit reports as part of their evaluation of

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governance in recipient countries. Inconsistent or poor-quality audit practices can affect perceptions of how funds are managed and may influence future funding decisions. This creates an additional incentive for governments to support strong and independent audit bodies.

In recent years, technological developments have provided new tools to assist in public auditing. The use of data analytics, automated testing, and digital reporting platforms has allowed some audit offices to improve coverage and efficiency. However, these tools also require investments in skills and systems that are not yet available in all jurisdictions. As more governments digitize their financial systems, the role of auditors will need to adapt to these changes to maintain relevance.

Ultimately, the effectiveness of public audits depends not only on the independence and skill of auditors but also on the

response of audited entities. Even high-quality reports have limited effect if findings are ignored or if there is no follow-up. Countries that have implemented follow-up mechanisms, such as public hearings or mandatory action plans, tend to see better results in terms of actual improvements in public financial management.

A cross-country comparison shows that while the principles of auditor independence and quality are widely accepted, their implementation differs according to legal structures, political context, and resource availability. Strengthening these areas requires both institutional commitment and continuous evaluation of audit practices. In doing so, public sector entities can move toward more credible and effective financial oversight.