

Public Performance Audit Reports: Extent of Format Compliance South Africa versus Australia

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Performance auditing in the public sector originated in the late 1970s and would appear to be prevalent in developed countries. As performance auditing has previously been known as operational auditing, management auditing and value-for-money auditing, it seems to be in a constant state of change and advancement. This study is an exploratory study devised to compare and contrast the extent of compliance to guidelines established by INTOSAI in relation to the format of public performance audit reports. In this study, public performance audit reports in South Africa, a developing country, and in Australia, a developed country, are examined. Reports published in both South Africa and Australia were reviewed using a quantitative approach to inspect possible variation in report format from the INTOSAI guidelines. The results of this study revealed that Australian performance audit reports seem to be more compliant with INTOSAI guidelines with regard to format than South African performance audit reports.

Field of Research: Accounting