

ARE SPANISH SAIs ACCOMPLISHING INTOSAI's BEST PRACTICES CODE OF TRANSPARENCY AND ACCOUNTABILITY*?

Raquel GARDE SÁNCHEZ
Manuel Pedro RODRÍGUEZ BOLÍVAR
Laura ALCAIDE MUÑOZ

Raquel GARDE SÁNCHEZ

Lecturer, Department of Accounting and Finance, Faculty of Economics and Business Sciences, University of Granada, Granada, Spain

Tel.: 0034-958-249.607

E-mail: rgarde@ugr.es

Manuel Pedro RODRÍGUEZ BOLÍVAR

Associate Professor, Department of Accounting and Finance, Faculty of Economics and Business Sciences, University of Granada, Granada, Spain

Tel.: 0034-958-242.342

E-mail: manuelp@ugr.es

Laura ALCAIDE MUÑOZ

Lecturer, Department of Accounting and Finance, Faculty of Economics and Business Sciences, University of Granada, Granada, Spain

Tel.: 0034-958-241.000, ext. 20160

E-mail: lauraam@ugr.es

* Acknowledgment: This research was carried out with financial support from the Regional Government of Andalusia (Spain), Department of Innovation, Science and Enterprise (Research project number P11-SEJ-7700).

Abstract

The International Organization of Supreme Audit Institutions (INTOSAI) is promoting the improvement of information transparency of Supreme Audit Institutions (SAIs). Compliance with a statement of principles of transparency and accountability is intended to convert SAIs into an example of transparency and accountability.

This article analyzes whether SAIs have used the Internet as a means to improve the transparency of their actions and the interaction with stakeholders in compliance with INTOSAI's statement. Results indicate that, although Regional Spanish SAIs have used information and communication technologies (ICTs) in improving communication and providing greater access to information, there is still a long way to go.

Keywords: transparency, accountability, Supreme Audit Institutions, International Organization of Supreme Audit Institutions, websites.

1. Introduction

The uncertainty of the global economic and financial environment is leading citizens to lobby their governments for improvements in accountability, demanding more transparent information to indicate how public resources are spent (OECD, 2011).

International organizations such as the Committee of Experts on Public Administration of the United Nations (CEPA, 2009) or the OECD (2011) indicate that the agencies involved in promoting government responsibility must help restore and build trust in government, by strengthening cognitive and participatory capabilities of citizens (CEPA, 2009). In this context, the Supreme Audit Institutions or external control bodies (SAIs) are called to play an essential role in this process by contributing to the construction and maintenance of stronger and more effective accountability mechanisms between governments and their citizens (OECD, 2011).

This requirement is not limited to the work done by SAIs to improve government accountability, but it also applies to the need for transparency and information on their performances regarding the general public (INTOSAI, 2010a). In fact, the International Organization of Supreme Audit Institutions recognizes that communication is a factor that has become critical to the success of SAIs' work (INTOSAI, 2010a) and indicates that the internal and external communication has a strategic role that contributes significantly to the efficient work of the community of SAIs, designing, since 2010, homogenous procedures in the field of SAIs communication (INTOSAI, 2010a).

These procedures have resulted in the issuance of principles of transparency and accountability and of a code of good practices published by the Professional Standards Committee of INTOSAI in the International Standards of Supreme Audit Institutions (ISSAI), numbers 20 and 21 (INTOSAI, 2010b; 2010c), and have been adopted by international organizations that comprise SAIs regional groups of INTOSAI, such as the European Organization of Supreme Audit Institutions (EUROSAI) and the Arab Organization of Supreme Audit Institutions (ARABOSAI) (EUROSAI, 2011).

In order to ensure their accountability duties SAIs can use various communication channels. Media and the Internet will be the two main channels through which SAIs will send their message to different audiences and be in touch with them (González, López and García, 2008; González-Díaz, García-Fernández and López-Díaz, 2013). In fact, the implementation of new information and communication technologies (ICTs) and especially the development of the Internet have played a key role in transparency (Meijer, 2009; Lim and Lee, 2012), which has improved communication and ensured greater access to information (Borins, 2002). Moreover, its implementation in government systems has encouraged the reforms and modernization of public administrations (Chan and Chow, 2007) and, at the same time, it has also strengthened democracy in government (Chadwick, 2006) through increased interaction and citizen participation in public administration, providing in this way participatory governance and accountability of government (Haque, 2006).

Therefore, and in light of the demands of organizations such as INTOSAI (2010a), United Nations (CEPA, 2009) and the OECD (2011), the objective of our research has

focused on analyzing whether SAIs, as models of good practice and drivers of accountability, are communicating information through their websites. To this end, we will analyze whether SAIs are using new information technologies, and more specifically the Internet, as means to improve the transparency of their actions and if SAIs are improving the interaction with stakeholders in order to understand their needs.

In addition, this paper presents an important contribution to previous research. On the one hand, the article examines the status of the accountability and communication policies of SAIs. On the other hand, based on the statements on principles of transparency and accountability of INTOSAI (2010b; 2010c), as well as on previous research in different fields of knowledge, we propose a model of good practices useful in order to analyze and evaluate transparency in the actions, responsibilities and information disclosed by the SAIs as well as the interaction they have with their stakeholders using, for this purpose, the implementation of new technologies, and more specifically, the Internet.

In addition, as the Spanish Court of Audit provides the Secretary General of the European Organization of Supreme Audit Institutions (EUROSAI), and Europe is one of the leading INTOSAI regional groups, it seems logical that, in this country, the practices of information transparency and accountability could be in an advanced stage of implementation using for this purpose the new technologies of information and communication. Furthermore, in view of the politics of legislative reform of administrative structures in the 1990s (Gallego and Barzelay, 2010) and the managerial devolution process that has been implemented in Spain (Bastida and Benito, 2006), it could be interesting to apply the model designed in this paper to the SAIs of the Regional Governments in Spain in order to see if they are taking advantage of new technologies as a means to make accountability effective by external auditing bodies.

To achieve this aim, the next section of this paper highlights the roles of SAIs regarding accountability and their communication policies and strategies. Then, the empirical research is explained, describing the sample selection, research methodology and the results obtained. Finally, this paper highlights the main conclusions and discussions of our study.

2. Accountability and communication policies of SAIs

In developed Western countries SAIs acquire an important role in the political and administrative life (Pollitt and Summa, 1997) acting as independent and authorized watchdogs of public accountability (Pollitt and Summa, 1998) and are required to contribute to the defense of the rights of citizens who, represented in Parliament or in the responsible public body, must be systematically informed about the activity of these institutions as well as on the outcome of their actions (art. 16.1 of the Lima Declaration, INTOSAI, 1977).

In general, although under different names depending on the country, the powers conferred to SAIs by laws can be grouped into two types of functions: oversight role and judicial functions (IFAC, 2008; INTOSAI, 2006). In recent years, another function,

different from the two traditional functions, has been added: the role of driver for the modernization of public sector accounting systems in order to improve accountability (Skærbæk, 2009). In exercising these functions, SAIs are called to act as guarantors of both accountability of governments and transparency in the use of public resources (INTOSAI, 1977; González-Díaz, García-Fernández and López-Díaz, 2013). To achieve this aim, the SAI must meet certain requirements related to both its integrity and quality of its staff, and with independence in organizational, financial and functional aspects. These rules were collected in the INTOSAI Declarations of Lima and Mexico (INTOSAI, 1977; 2007a).

For SAIs' work and functions to acquire special relevance, all actions should be communicated efficiently (INTOSAI, 2010a). Being aware of this, INTOSAI recently approved a Communication Guideline in order to establish communication principles for itself and for its members with respect to establishing and maintaining a system of internal and external communication to ensure effective, transparent and reliable communication that must use timely and accessible information, and promote the visibility of SAI (INTOSAI, 2010a; González-Díaz, García-Fernández and López-Díaz, 2013).

This strategy set by INTOSAI aims, on the one hand, to improve transparency and accountability of SAIs and thus improve their governance (INTOSAI, 2010b). On the other hand, setting aside the communication problems that SAIs had in the past, mainly from the early 1990s and perhaps as a result of the application of New Public Management principles, particularly of the customer orientation (González, López and García, 2008), only some of them published their actions and results in pamphlet form and, on some occasions, established some links with media (Pollitt and Summa, 1999).

The result of this new strategy adopted by INTOSAI was the publication of the International Standards of Supreme Audit Institutions (ISSAI) numbers 20 and 21 which established the principles of transparency and accountability for SAIs, in order to help them be an example both in their own government and in their practices (INTOSAI, 2010b), all this under the belief that good governance must not only be encouraged and implemented in government, but it should also be effectively practiced (INTOSAI, 2007b).

In general, the publication of these INTOSAI standards are aimed at adoption by SAIs, within their own organization, of principles of transparency and accountability with the intention of promoting a better understanding of the different roles and tasks that SAIs undertake in society. In this context, the ISSAI 20 establishes SAIs' principles of transparency and accountability, to help them become leaders in good governance practices, while ISSAI 21 points out ISSAI's experiences of good practice, drawn out from real situations, for each one of the principles of transparency and accountability established by the ISSAI 20, with the ultimate aim of making such experiences as standards to achieve and, at the same time, promote a benchmarking process that will lead to SAIs' good governance.

However, as the practices to achieve the principles of ISSAI 20 may be different, ISSAI 21 is configured as an open and lively document to serve as a meeting point between different SAIs to share their experiences in achievement of the objectives set out in the ISSAI 20 (INTOSAI, 2010c).

In any case, the policy of transparency and accountability promoted by INTOSAI determines SAIs to provide the necessary disclosure of information about their legal responsibilities, work processes, activities and products, making this information easily accessible and transparent to society, favoring also open communication with the media and other stakeholders, in order to make SAIs notorious and visible in the public space (INTOSAI, 2010b).

In this sense, both the European Court of Auditors (ECA, 2002) and INTOSAI (2010a) emphasize the importance of using the Internet to raise awareness of the role, activity and results of the SAI. In fact, according to INTOSAI's Guideline of Communication, public access to information disclosed by the SAI will be encouraged through greater use of modern communication technology in order to make access faster, more reliable, cheaper and to have wider dissemination (INTOSAI, 2010a). In fact, the Internet has provided an opportunity for SAIs to promote accountability and transparency, and to promote the efficiency of operations (González, López and García, 2008; González-Díaz, García-Fernández and López-Díaz, 2013). Two alternative channels of communication within this technology are highlighted: a) the use of the websites of external audit institutions and international organizations and committees, subcommittees, working groups/task forces, etc., which was addressed to functions shared by all SAIs, and b) the use of social networks, online collaboration tools and other digital media, and any other relevant communication technology to be developed in the future (INTOSAI, 2010a).

Therefore, it is expected that the audit institutions could rely on new technology as an essential tool in their communication policies to improve transparency and accountability to citizens. It is for this reason that, given the nature of international acceptance associated with INTOSAI, we address in this paper as a first research question: Are Spanish Regional SAIs disclosing online the recommendations of information made by the INTOSAI principles of transparency and accountability?

On the other hand, as prior research on online information disclosures has highlighted (Middleton, McConnell and Davidson, 1999; Dustin, Rashka and McDiarmid, 2002; Caba Pérez, López Hernández and Rodríguez Bolívar, 2005; Caba Pérez, Rodríguez Bolívar and López Hernández, 2008; Holzer and Manoharan, 2007; Holzer and Kim, 2007; Rodríguez Bolívar, 2009), in order to enhance the access to information disclosed online, Spanish Regional SAIs should design user-friendly official web pages in order to facilitate stakeholders to capture the information they need to undertake decision making processes. Therefore, another main research question in our study is: Are Spanish Regional SAIs promoting the use of ICTs both to facilitate the access to information and as a means to interact with stakeholders?

3. Empirical research

3.1. Sample selection

The current Secretary General of EUROSAI is the President of the Spanish Court of Audit (art. 13 EUROSAI Statutes, EUROSAI, 2013) and the location of EUROSAI headquarters is the offices of the Spanish Court of Audit (art. 17.1 EUROSAI Statutes, EUROSAI 2013). Therefore, the analysis on implementation of the principles of transparency and accountability and the use of Internet in order to achieve this aim could be of interest in Spain.

In addition, in view of the politics of administrative structures' legislative reform in the 1990s (Gallego and Barzelay, 2010) and the managerial devolution process that has been implemented in this country (Bastida and Benito, 2006), it could be interesting to analyze both the implementation of the principles of transparency and accountability and the best practices code of INTOSAI (INTOSAI, 2010b; 2010c) in Spanish SAIs in Regional Governments.

Although the Court of Audit of Spain is the supreme body in charge with auditing the accounts and financial management of state and public sector (Spanish Constitution, art. 136.1–CE, 1978), Spanish SAIs in Regional Governments are agencies created mainly by the respective Autonomous Statutes of each of the Regional Governments in Spain, they depend directly of the Parliament of each Regional Government, and have competencies similar to those of the Court of Audit of Spain. Indeed, these Spanish SAIs in Regional Governments are used mainly to ascertain the proper and effective use of public funds, sound management, and the administrative propriety and public accountability of the local and regional authorities through the publication of objective reports (INTOSAI, 1977).

Considering the above, the model designed in this paper applies to Spanish Regional SAIs, in order to see whether in Spain SAIs are taking advantage of new technologies as a means to make accountability effective by external auditing bodies.

Firstly, it should be noted that out of the 17 Spanish autonomous communities and 2 autonomous cities (Ceuta and Melilla), only 14 have a Supreme Audit Institution, so the Autonomous Community of Cantabria, La Rioja, Murcia, Melilla, and Ceuta are not included in our analysis. Then the authors proceeded to search the Internet to see if the 14 Chambers of Accounts, Boards of Auditors, receiverships of Auditors and/or Courts of Accounts in Spain have a presence on the Internet. As a result of this search, of the 14 Spanish Regional SAIs only one had no website, specifically the Accounts Chamber of Extremadura. So, the sample analyzed in our study is composed of 13 Spanish Regional SAIs. Moreover, the Spanish Court of Audit has also been reviewed in order to establish similarities between its level of disclosure and that provided by regional SAIs.

3.2. Research methodology

As far as research methodology is concerned, we propose an evaluation model of disclosure provided by regional SAIs, which examines the main aspects of trans-

parency and accountability to take into account both the content and the form, and establishes the context for the disclosure by creating a series of indices.

The first part of our empirical study analyzes the content of the information disclosed by the SAI. To study this, we followed the main content guidelines in the code of good practice for improving the transparency and accountability of the SAI, issued by the INTOSAI (ISSAI 21) (see Appendix 1). In this regard, bearing in mind that four main themes are tackled in the INTOSAI documents on principles of transparency and accountability and the best practices code, we have analyzed separately the on-line disclosure of information regarding these four main areas (see Appendix 1): a) framework for action/legislation; b) planning, management and disclosure of their audits; c) control/verification disclosures; d) mechanism used to communicate with stakeholders regarding their activities and tools for a quality system.

The analysis of the framework refers to aspects of legislation and guidelines which comprise the legislative framework of the SAI and its basis for action. For its part, the section devoted to the analysis of planning/management and dissemination of the SAI's audits disclosure refers to the planning, management and subsequent disclosure of its activities. The section dedicated to the control and verification of its actions refers to disclosures made by the SAI on its internal control system, and the information required for the SAI to be accountable to society (external control). Finally, the section on communication mechanisms/quality refers to the tools used by the SAI, primarily to facilitate the understanding of their functions, to communicate with society and to keep stakeholders updated in relation to documents issued by the SAI; this section also considers some of the tools used to ensure the quality of the SAI's performance.

The second part of the analysis refers to the context in which the disclosure of such information is conducted. To do this, we consider previous studies that have analyzed the online disclosure (Deegan and Gordon, 1996; Marston and Polei, 2004; Caba Pérez, López Hernández and Rodríguez Bolívar, 2005; Pettersen and Solstad, 2007; Caba Pérez, Rodríguez Bolívar and López Hernández, 2008; Rodríguez Bolívar, 2009), and others who have examined the visibility (Middleton, McConnell and Davidson, 1999), accessibility (Lawrence and Giles, 1999) and usability, among other characteristics (Dustin, Rashka and McDiarmid, 2002; Chandler and Hyatt, 2002). Based on this previous research, the second part of this study is divided into four sections, and their corresponding indices: the characteristics of design and navigability of the websites (DI), usability (UI), interaction with stakeholders (SI) to meet their expectations and establish mechanisms for interacting with them through the websites, and privacy and security characteristics (PI) (see Appendix 2).

In relation to the value assigned to each of the questions included in our proposal for assessment of the information disclosure, and based on the previous literature (Cooke, 1989; Roberts, 1991; West, 2000; Larran and Giner, 2002; Caba Pérez, López Hernández and Rodríguez Bolívar, 2005), we have opted for a binary dichotomist score system (0/1) depending on the absence or presence of each aspect on the webpage, with the objective of reducing the subjectivity in the evaluation when there are

no specific rules to assign the value for each one of the aspects analyzed (Jones, Alabaster and Walton, 1998), giving the same value to each unit when the aspect analyzed is defined by various items (Marston and Shrives, 1991; Purushothaman *et al.*, 2000; Ho, Tower and Barako, 2008). See Appendix 1 and 2 for observation of the individual scores for each item.

To obtain the necessary data, in the months of October and November 2013, we visited the websites of all the Spanish SAIs to conduct a thorough review of them and to gather the necessary information for our research. The entire process was performed separately by the three authors of this paper in order to guarantee the maximum objectivity, and the authors met to discuss the results and reach a consensus. If there were any disagreements with significant variations, the web pages in question were analyzed again by the three authors.

4. Analysis of results

4.1. Analysis of the content of the information disclosed by the SAI

With regard to the disclosures, we can see in Appendix 1 that the smaller value is achieved with regard to the quality and mechanisms of the communication system (mean 1.31 out of 6), which in turn shows a common behavior among regional SAIs part of the sample, to provide a standard deviation of 0.85. In this sense, this score results primarily from the communication mechanisms that regional SAIs employ in their relationship with stakeholders, with an intention that is merely informative. This means that the regional SAIs are in charge of publishing ‘fact sheets’ to inform parliamentarians and other stakeholders of their roles and responsibilities (61%). Moreover, it seems that it is common practice for SAIs to provide an ‘E-mail Updates’ service on their websites, allowing communication from citizens about updated content published by these agencies.

However, very few regional SAIs provide mechanisms that encourage communication suggestions and complaints from users regarding audits, whether a) through the websites, by assigning a specific person to be responsible for media interactions – the spokesperson – (23%), or b) through feedback mechanisms such as interviews and surveys (15%). Furthermore, none of the Spanish regional SAIs disclose the content of external reviews by peers, conducted to ensure their quality management framework (see Appendix 1). The Spanish Court of Audit accomplishes a single item, the communication regarding the ‘fact sheets’ of information about their work and core competencies, less than what regional SAIs provide.

In relation to the disclosure of the framework and laws of the SAI, this has a relatively low rating (mean 3.69 out of 10), in addition to demonstrating a common behavior among SAIs to offer a reduced standard deviation (0.75). Regarding this section, it is noteworthy that 92% of the SAIs show a specific section in disclosing all laws, regulations and guidelines governing their operation, as well as details of their roles, responsibilities, missions and strategies (100%). 85% of the SAIs are showing the tools and guidelines they are using and the codes of conduct governing their professional

work. However, the important aspects in this section have virtually no value, highlighting the SAIs' failure to publish this material on the websites (for example: references to legislation on transparency and accountability, adherence to IMF's codes of good practice, disclosing their tasks in different languages, audit methodology and the dissemination of SAIs' codes of ethics following their performance (see Appendix 1). In the case of the Spanish Court of Audit, the same items can be highlighted, which makes us identify the existence of homogeneous behavior by SAIs with regard to the disclosure of the legislation being applied, leaving aside, however, aspects from the larger policy framework in which they are operating.

Regarding the control/verification section, we see that while it offers relatively higher scores than previously analyzed sections, it still shows a low score (mean 3.38 out of 6), offering practical and versatile heterogeneous behaviors (standard deviation 1.26). Among the most valued aspects, it is highlighted that 92% of the regional SAIs publish their audit reports on their websites, and those reports are often accompanied by indicators of performance or results, and achievements during the year, as well as areas of improvement (62%) (see Appendix 1). In addition, almost 50% of the regional SAIs have an Audit and Risk Committee, and 38% provide information of members of parliamentary committees. However, they do not disclose the audit reports in any other language besides the official language of INTOSAI (0%). In this regard, the Spanish Court of Audit is more likely to disclose information on such aspects (66.7%), although being a member of INTOSAI, it does not offer information in a language other than Spanish.

Finally, among the highest rated sections we referred to the planning/management and disclosure of the audits (mean 4.77 out of 8), although the practices listed here have very heterogeneous behaviors (standard deviation 1.17). In this regard, we note that 85% of Spanish regional SAIs disclosed all the audits planned throughout the year, revealing the contracts awarded (100%) and the SAI meetings held with chairmen and members of the committees of the audited (77%) (see Appendix 1).

In this context, 100% of the SAIs disclosed complete audit reports, including final conclusions and recommendations, but only 62% were accompanied by summaries, press releases or graphics to help understand the technical information contained in the reports. In addition, very few regional SAIs published the measures taken to implement the recommendations made in the audit reports (23%). Therefore, while it is known which recommendations have been offered by the regional SAI to the public bodies audited, it is not known at any time if they have taken these advices, which renders any changes in this regard impossible to track.

Similarly, none of the SAIs provided information at lower frequency per year, leading to the information not being timely and sole comparisons impossible. Besides, it is not very common to post relevant information for their actions in a language different from the official one (31%). In this regard, the Spanish Court of Audit offers the best scores in this section, showing aspects involved in planning and management, and disclosing its practices in audit reports.

Finally, the particular analysis of the level of online disclosure of INTOSAI's principles regarding transparency and accountability, presented by each of the entities in the sample, can be seen in Appendix 3. We checked how the SAI of Castilla La Mancha, followed by those of Andalucía, Castilla and León, and Navarra, obtained the highest scores in relation to the items on content of information included on their website (16 and 15 of the 30 requirements of the INTOSAI).

However, in general, both the Spanish Court of Audit and regional SAIs have a similar level of compliance with these disclosure items; in this sense, we find that a large number of audit institutions of the autonomous communities, including those of Cataluña, Galicia, and Valencia, reach an online disclosure of information level similar to that presented by the SAI of Castilla La Mancha. Only the SAI of País Vasco shows the poorest result in this section of our research, achieving a minimally acceptable level of compliance with the requirements of the INTOSAI (satisfying 9 of the 30 items proposed in the research).

4.2. Analysis of the context of the information disclosure by the SAIs

In terms of the form and context of information provided by SAIs on their websites, we emphasize that relatively low values were obtained in the four sections (see Appendix 2). In this regard we note that, unlike what was observed in the previous section, the Spanish Court of Audit only exceeded the average of the remaining regional SAIs in the aspects that characterized the design and navigability of the websites (see Appendix 4). Therefore, we emphasize that, while the Spanish Court of Audit is more committed to the dissemination of the general context than the regional SAIs' websites, such disclosure of information is not readily accessible on its website; it does not offer instruments allowing interaction with stakeholders, nor does it encourage the privacy and security of such sites.

In this study, the highest values are those that relate to the design and navigability of the websites (mean 2.56 out of 4), indicating a very homogeneous behavior between them (standard deviation of 0.37, see Appendix 2). All of the regional SAIs' websites are consistent and they have titles that clearly identify the website. However, less than half of SAIs have pages that allow the option to print material from the website, and that specify the copyright (42%). The section on navigability obtains a lower percentage in this section hindering stakeholders' navigation through the pages (mean 0.10). This is because SAIs do not identify a path that follows the visitors' searches, nor do they use the right side of the page to indicate the table of contents; in addition, they fail to provide a home page with general information. As we noted above, the values obtained by the Spanish Court of Audit exceed the average values obtained by the regional SAIs in this section.

The section of usability shows very similar values to those of the previous section, but with a more heterogeneous behavior (standard deviation 0.63, see Appendix 2). The regional SAIs have employed tools to facilitate the usability of the websites, including search tools (50%), a large set of hyperlinks (75%), and web maps that help

users to expand upon the information collected (46%). However, although the information provided is free and easily accessible, there is usually a specific section for SAIs to disclose their audit reports (25%), and the formats in which the information is presented do not facilitate handling, since the regional SAIs have opted to use formats such as HTML or PDF. Similarly, they do not disclose the information in different languages, nor do they employ commonly-used formats such as audio/video to enrich the understanding of such information, which would be especially useful to those stakeholders who have no specific training in economics and/or accounting. In addition, the websites include a scrolling system that sometimes makes finding information difficult by not loading it once on the page consulted. The information is often not justified, and there is no way to communicate errors on pages (see Appendix 2).

Regarding the use of instruments that allow the participation of stakeholders, the regional SAIs in this section hold a reduced score (average 2.09 out of 5) and show a heterogeneous practice (standard deviation 0.58). Although regional SAIs keep their stakeholders informed through continuous distribution of general news and financial and budgetary information, which are relatively frequently updated, the most common way to interact with stakeholders has been via an address different from the Webmaster, with a scarcity of instruments like a 'mailing list' that would allow users access to more direct and timely information of interest. Currently, the Spanish regional SAIs are not using ICTs to interact with stakeholders and are also missing forums or chat tools, making it difficult to interact with users regarding information. At least 62% of SAIs provide different ways of collecting data from stakeholders, but this does not allow feedback between the parties (see Appendix 2).

With regard to the privacy and security features of the websites, the score is similar to those of the previous sections (mean of 2.46 out of 4). However, these aspects are where Spanish regional SAIs act in a more heterogeneous way, because it gives the highest standard deviation (1.13, see Appendix 2). So, while all pages use cookies as a data collection technique regarding visitors, 62% of SAIs communicate privately, 46% of SAIs allow signing through digital signature, and allowing safer operations; 38% of SAIs contain private information, content which depends on the type of user profile information (see Appendix 2).

Finally, analyzing this second section, disaggregated in regional SAIs according to the data shown in Appendix 4, the top spot is held by the SAI of Castilla La Mancha (satisfying 13 of the 18 items proposed by our evaluation model), followed by those of Catalonia, Asturias, and Castilla and León. It is worth noting that in this case, the Spanish Court of Audit is in last place (7.08).

5. Conclusions

The findings obtained in this empirical study show that Spanish regional SAIs favor accountability of public administrations by providing stakeholders with audit reports, often offering abstracts, press releases or graphics that help to understand the information. Although the reports reflect the regional SAIs' recommendations for

public administrations, the stakeholders cannot track the subsequent performance of these recommendations, nor can they observe the results achieved. The Spanish Court of Audit is the only one showing a greater commitment to the practice of information disclosure, thereby trying to provide greater transparency of state financial statements.

In any case, our results reflect the efforts of the Spanish regional SAIs to provide relevant information about the use granted by public administrations to public funds entrusted to them, and to monitor and judge the decisions, strategies and policies adopted by policy-makers, thereby improving the transparency of public resources. In addition, these reports are often accompanied by performance or results indicators, which are especially useful in providing an overview of the situation of audited public administrations, in order to promote better understanding. Similarly, they disclose all planned activities throughout the year, including contracts issued and meetings scheduled with senior government leaders, the practice of which denotes a *certiorari* for transparency in the performance of their actions, and thereby an effective communication.

With respect to the information related to the exercise of their functions, the web pages of the Spanish regional SAIs disclose laws, regulations and guidelines that establish their functions, strategies, responsibilities and missions normatively assigned. Similarly, SAIs communicate to stakeholders the requirements, tools and guides that they follow in the course of their work, showing professional integrity in the carried audits. However, there is a common behavior in that Spanish regional SAIs provide transparent information about the methodology used and followed by their staff when auditing public administrations, and the codes of ethics in which their practices are based.

In this context it should be noted that the disclosure of information about the functions, competencies, and the results of their labor is purely informative, without an option to allow stakeholders bi-directionality so that they could communicate their suggestions and complaints; neither does this disclosure answer questions about the information included in the audit reports, or make available to stakeholders a spokesperson responsible for communicating with the media, in order to enable wider comprehension of this information, which can be very technical. In this sense, the external communication systems are not effective and transparent, with lack of timely and understandable information.

With regard to the form and context of the information provided by the regional SAIs, despite the results of previous research (González, López and García, 2008; González-Díaz, García-Fernández and López-Díaz, 2013), we find that the design and navigability of the websites are unfinished issues for some of them, such as the Andalusia, Aragon and Balearic Islands SAIs. This is mainly due to the difficulty of navigability, which stems from not offering the websites' visitors any options to identify the internet path that follows. However, this weakness is relatively offset by the ease of use offered by the vast majority of regional SAIs' websites, these being particularly intuitive.

In the last section concerning the context in which information is disseminated, we see that SAIs offer few formal online mechanisms through which the stakeholders can communicate specific complaints and suggestions regarding audits.

A key characteristic of social networks that distinguishes them from the rest of the media is that communication is bidirectional, allowing interactive dialogue and participatory decision making, and thereby strengthening public confidence in the communication (González, López and García, 2008; González-Díaz, García-Fernández and López-Díaz, 2013). Accordingly, the most common way to interact with stakeholders is via a different address such as the Webmaster, but with several instruments like a 'mailing list' that would allow the user access to more direct and timely information of interest. However, we note that the regional SAIs continually provide information and news about general issues related to their roles and missions, and a representative of the regional SAIs often makes public appearances at meetings of the Autonomous Communities, through participation in conferences, symposiums, workshops, and so on, as well as publishing news in the print media about financial and budgetary information.

The websites of some SAIs have been designed according to different stakeholders and their information needs (González-Díaz, García-Fernández and López-Díaz, 2013); nevertheless, in our opinion, the inability to interact using other innovative tools is a weakness that is uniform among the regional SAIs of the sample, allowing the flow of information to go in only one direction without any option for stakeholders to communicate either with the members responsible for the elaboration of reports, or with auditor chiefs in order to express any doubt. So, although there have been numerous efforts to transform management systems by providing transparent models and aimed at the social needs, further steps need to be taken in order to encourage greater democracy and participation within the systems, which will ideally result in increased confidence of stakeholders, especially citizens and governments (Welch, Hinnant and Moon, 2005).

As demonstrated by empirical evidence, we see that the websites are mostly Web 1.0, which includes tools to facilitate the usability of the websites, such as search tools, hyperlinks and web maps that help users to expand upon the information obtained, but these websites are static with little interaction.

SAIs are currently improving in this regard, having upgraded to Web 2.0 technology and beginning to use social media networks (González-Díaz, García-Fernández and López-Díaz, 2013); however, in this sense, it is not common practice to offer the use of social networking and Web 2.0 technologies, which speed up the processing of information and promote a democratic process to facilitate discussions and debates on important issues of common interest (Osimo, 2008). The emergence of Web 2.0 means that public administration will cease to be mere conduits of information to the Web, with the introduction of a model in which the stakeholders are encouraged to take active roles enabling them to participate, talk, share, generate content and, ultimately, take a leading part in the initiatives promoted on the Web.

These practices could redefine the relationship of regional SAIs with citizens, providing much more information to enrich decisions on issues and public affairs (Bakardjieva, 2009), thus improving the level and quality of public participation in public functions (Kolsaker and Lee-Kelley, 2008), and increasing their trust of public administrations (Leib and He, 2006).

In short, we could say that the regional SAIs have used ICTs to promote transparency, improve communication and allow greater access to information. Nonetheless, there is still a long way to go, due to a lack of transparency in the methodology used in the performance of auditing; also, the information provided by SAIs is not timely or easy to handle. In addition, in the case of doubts about information provided, the stakeholders cannot communicate with the regional SAIs, or the manager responsible, to make suggestions, complaints and ask questions. However, there have been numerous efforts on behalf of the Spanish Court of Audit to promote transparency of public sector information, and to increase the effectiveness and efficiency of external control. Regional SAIs assist the court by providing a portal of accountability (www.rendiciondecuentas.es), which favors the surrender of local governments' online accounts.

Similar to INTOSAI (2010), the regional SAIs, together with the Spanish Court of Audit, understand the importance of using the Internet to raise awareness of the role, activity and results of SAIs, betting on the use of new technologies to make communication faster so that the information disclosed is more reliable, cheaper, and with greater disclosure and transparency, thus causing an improvement in accountability. We must not forget that the SAIs have other ways to promote and enhance channels for citizen participation, as their websites do not offer tools to promote this communication with citizens.

We stress that the selection of SAIs in our paper has limitations, because it only considers the SAIs that implement and disclose such policies via the Internet. Therefore, the present study does not address SAIs that, while committed to disclosure of information, either do not disclose their commitment to do so by means other than the Internet, such as printed materials (posters, brochures, magazines, etc.). Nevertheless, despite these limitations, we believe that the sample is appropriate for the goals of this study, those being to analyze the transparency of information disclosed via the Internet. Moreover, and as noted above, SAIs would be interested in using the Internet to disseminate information, to underscore the legitimacy of their actions. In this sense, we propose the need for future research to compare online information disclosure with that of other channels, such as printed materials.

In addition, future research should aim to discern the current situation regarding European SAIs – which constitute the framework for action in the European context – in particular, whether there are differences between Spanish SAIs and those of other European countries. If so, it would be necessary to identify the factors that explain these differences, in order to enable those responsible for managing SAIs to make decisions that favor transparency in the exercise of their functions.

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Appendix 1

Content, compliance with INTOSAI principles

			REGIONAL SAI			SPAIN		
			TOTAL	MEAN	TOTAL	MEAN		
FRAMEWORK FOR ACTION AND LEGISLATION (AI)			INTOSAI	Score	48,00	3,69	0,75	4
AI 1	Most websites have a heading entitled 'Legislation' or 'Legal mandate', which details the legal framework under which the SAI operates and, in some instances, with direct links to the relevant documents.	Principle 1 (ISSAI 21)	0/1	12,00	0,92	0,28	1	
AI 2	References in legislation to principles of transparency and accountability are detailed.	Principle 1 (ISSAI 21)	0/1	0,00	0,00	0,00	0	
AI 3	SAI publishes details of its mandate, responsibilities, mission and strategy.	Principle 2 (ISSAI 21)	0/1	13,00	1,00	0,00	1	
AI 4	SAI indicates on the web page that it has endorsed the IMF's 'Code of good practices on transparency in monetary and financial policies'.	Principle 1 (ISSAI 21)	0/1	0,00	0,00	0,00	0	
AI 5	Several SAI's information is available on their website along with information leaflets, about their tasks and operations, in two or more official INTOSAI languages.	Principle 2 (ISSAI 21)	0/1	0,00	0,00	0,00	0	
AI 6	SAI discloses manuals, functional directives, tools and guides that it has issued.	Principle 3 (ISSAI 21)	0/1	11,00	0,85	0,38	1	
AI 7	SAIs publish their audit methodology on their websites.	Principle 3 (ISSAI 21)	0/1	1,00	0,08	0,28	0	
AI 8	SAI discloses on its website that it adopts a set of values and a code of ethics and professional behavior that guide its work.	Principle 4 (ISSAI 21)	0/1	11,00	0,85	0,38	1	
AI 9	SAI discloses ethical rules or codes, policies and practices that are followed.	Principle 4 (ISSAI 21)	0/1	0,00	0,00	0,00	0	
AI 10	SAIs indicate on their websites that they comply with the International Standards of Supreme Audit Institutions.	Principle 9 (ISSAI 21)	0/1	0,00	0,00	0,00	0	
PLANNING/MANAGEMENT AND DISCLOSURE OF THEIR AUDITS (PI)			INTOSAI	Score	62,00	4,77	1,17	5
PI 11	SAIs publish on their websites the list of planned performance audits.	Principle 3 (ISSAI 21)	0/1	11,00	0,85	0,38	1	
PI 12	SAI makes public on its website all contracts it has issued.	Principle 5 (ISSAI 21)	0/1	13,00	1,00	0,00	1	
PI 13	The website publishes the meetings (past and future) both formal and informal that the head of SAI holds with the chairpersons and members of parliamentary committees and with deputy ministers of audited entities on a regular basis.	Principle 7 (ISSAI 21)	0/1	10,00	0,77	0,44	1	
PI 14	SAIs make public their conclusions and recommendations resulting from the audits unless they are considered confidential by special laws and regulations.	Principle 7 (ISSAI 21)	0/1	13,00	1,00	0,00	1	
PI 15	Summaries, graphics and press releases on the SAI's reports are disclosed on the SAI's webpage.	Principle 8 (ISSAI 21)	0/1	8,00	0,62	0,51	1	
PI 16	SAIs report on the follow up measures taken with respect to their recommendations.	Principle 7 (ISSAI 21)	0/1	3,00	0,23	0,44	0	
PI 17	SAIs disclose on the web their reports in a timely manner (information with a lesser frequency than annual).	Principle 8 (ISSAI 21)	0/1	0,00	0,00	0,00	0	
PI 18	SAIs make information available in languages other than their own official language.	Principle 2 (ISSAI 21)	0/1	4,00	0,31	0,48	0	
CONTROL/VERIFICATION (CI)			INTOSAI	Score	44,00	3,38	1,26	4
CI 19	SAI has an Audit and Risk committee.	Principle 6 (ISSAI 21)	0/1	6,00	0,46	0,52	1	
CI 20	SAI publishes an annual performance report which includes a number of performance indicators and results.	Principle 6 (ISSAI 21)	0/1	12,00	0,92	0,28	1	
CI 21	SAI publishes one page that states the achievements for the year as well as areas for improvement.	Principle 6 (ISSAI 21)	0/1	8,00	0,62	0,51	1	

				REGIONAL SAI			SPAIN		
				TOTAL	MEAN	TOTAL	MEAN		
CI 22	SAI provides information to members of parliamentary committees to enable them to better understand audit reports and enhance their probity of issues with auditors.	Principle 7 (ISSAI 21)	0/1	5,00	0,38	0,51	0		
CI 23	SAIs' reports are available on their websites.	Principle 8 (ISSAI 21)	0/1	13,00	1,00	0,00	1		
CI 24	SAIs disclose on the web their reports in one of the official INTOSAI languages.	Principle 8 (ISSAI 21)	0/1	0,00	0,00	0,00	0		
MECHANISMS OF COMMUNICATION AND QUALITY SYSTEM (MI)				INTOSAI	Score	17,00	1,31	0,85	1
MI 25	SAIs disclose on their websites the results of periodic external reviews by peers to ensure that their quality management framework is suitably designed and operating effectively.	Principle 3 (ISSAI 21)	0/1	0,00	0,00	0,00	0		
MI 26	SAI uses external feedback such as website consultations, stakeholders' satisfaction surveys and media coverage.	Principle 6 (ISSAI 21)	0/1	2,00	0,15	0,38	0		
MI 27	SAI maintains formal mechanisms through which the public can communicate specific complaints and suggestions regarding the audits.	Principle 9 (ISSAI 21)	0/1	3,00	0,23	0,44	0		
MI 28	SAI has a series of 'fact sheets' in order to help Parliamentarians and other stakeholders understand its work in very practical terms.	Principle 2 (ISSAI 21)	0/1	8	0,61	0,5	1		
MI 29	SAI's website offers 'E-mail Updates' which, after subscription, allows access per email to the latest SAI publications.	Principle 7 (ISSAI 21)	0/1	1	0,07	0,3	0		
MI 30	SAI has a dedicated media spokesperson who is accessible to the media.	Principle 8 (ISSAI 21)	0/1	3	0,23	0,4	0		

Note: 0/1 based on the absence/presence of this item

Source: Own elaboration

Appendix 2

Context, navigability, design and accessibility of the information

		REGIONAL SAI		SPAIN		
		TOTAL	MEAN	TOTAL	MEAN	
GENERAL CHARACTERISTICS OF DESIGN AND NAVIGABILITY OF THE WEBSITES (DI)		Score	33,32	2,56	0,37	3
DI a) Design characteristics		0/1	13,00	1,00	0,00	1
a.1. The design of the webpage is consistent.		0/0,5	6,50	0,50	0,00	0,5
a.2. The visitor of the webpage can stop the charge of graphics.		0/0,5	6,50	0,50	0,00	0,5
DI b) Headings		0/1	13,00	1,00	0,00	1
b.1. SAI's websites have a title or a heading on each webpage included in the website.		0/1	13,00	1,00	0,00	1
DI c) Characteristics of the content of the webpage		0/1	6,00	0,46	0,25	1
c.1. The website allows the visitor to print the contents with the option 'print page'.		0/0,5	0,50	0,04	0,14	0,5
c.2. The website has the SAI copyright to indicate that the content of it is of its own.		0/0,5	5,50	0,42	0,19	0,5
DI d) Characteristics of navigability		0/1	1,32	0,10	0,21	0
d.1. The path the visitor of the webpage has seen is displayed		0/0,33	0,33	0,03	0,09	0
d.2. Use of the right side of the webpage to locate the main index of the website		0/0,33	0,99	0,08	0,14	0
d.3. The website has an initial webpage without information		0/0,33	0,00	0,00	0,00	0
USABILITY (UI)		Score	30,86	2,37	0,63	2,08
UI e) Reading and scanning		0/1	3,33	0,26	0,02	0,25
e.1. A specific section on the SAI's websites for disclosing their audit reports exists.		0/0,25	3,25	0,25	0,00	0,25
e.2. A scrolling system is not included on the web page.		0/0,25	0,00	0,00	0,00	0
e.3. Electronic formats used to process the sustainability reporting:		0/0,25	0,59	0,05	0,01	0,042
- .html		0,042	0,04	0,00	0,01	0
- .pdf o .doc		0,042	0,55	0,04	0,00	0,042
- Xml and Xbrl		0,083	0,00	0,00	0,00	0
- .xls		0,083	0,00	0,00	0,00	0
e.4. SAI reporting is disclosed in different languages.		0/0,25	0,00	0,00	0,00	0
UI f) Search		0/1	6,50	0,50	0,35	0
f.1. A basic search tool is included in the SAI website.		0/0,5	5,00	0,38	0,22	0
f.2. An advanced search tool is included in the SAI website.		0/0,5	1,50	0,12	0,22	0
UI g) Link characteristics		0/1	9,75	0,75	0,31	1
g.1. The links of the webpage are presented in different colors from the text and are underlying.		0/0,25	2,75	0,21	0,09	0,25
g.2. Internal and external links are clearly differentiated.		0/0,25	1,75	0,13	0,13	0,25
g.3. The SAI avoids graphical links on the web page.		0/0,25	3,25	0,25	0,00	0,25
g.4. A system of hyperlinks for the information offered is provided.		0/0,25	2,00	0,15	0,13	0,25
UI h) Structure of the webpage		0/1	6,00	0,46	0,25	0,5
h.1. A web map showing the contents is available.		0/0,5	5,50	0,42	0,19	0,5
h.2. The elements of the web site are vertical and horizontal justified.		0/0,5	0,50	0,04	0,14	0
UI i) Characteristics of accessibility		0/1	5,28	0,41	0,14	0,33
i.1. The website includes information in audio and/or visual formats.		0/0,33	0,33	0,03	0,09	0
i.2. All information provided on the website is freeware and it can be downloaded.		0/0,33	4,29	0,33	0,00	0,33
i.3. There is a system for reporting errors on the website via email or RSS.		0/0,33	0,66	0,05	0,12	0
STAKEHOLDERS PARTICIPATION (SI)		Score	27,23	2,09	0,58	1
SI j) Characteristics of interactivity		0/1	6,93	0,53	0,17	0
j.1. A different e-mail address to the webmaster's is provided to request information or explanations.		0/0,33	4,29	0,33	0,00	0
j.2. Personal contacts with responsible persons of the SAI for the information provided are supplied on the website.		0/0,33	2,64	0,20	0,17	0
j.3. The website has a mailing list to update information to those information users that apply this service.		0/0,33	0,00	0,00	0,00	0

		REGIONAL SAI		SPAIN		
		TOTAL	MEAN	TOTAL	MEAN	
SI k) Forums and chat	0/1	0,00	0,00	0,00	0	
k.1. Forums with general content.	0/0,1	0,00	0,00	0,00	0	
k.2. Forums related with financial and budgetary information of public administration.	0/0,3	0,00	0,00	0,00	0	
k.3. Forums related with public sector services.	0/0,3	0,00	0,00	0,00	0	
k.4. Forums related with participation in political decision making processes.	0/0,3	0,00	0,00	0,00	0	
SI l) Web 2.0 technologies	0/1	0,00	0,00	0,00	0	
l.1. Web 2.0 technology about general issues of public administration.	0/0,1	0,00	0,00	0,00	0	
l.2. Web 2.0 technology about financial and budgetary information of public administration.	0/0,3	0,00	0,00	0,00	0	
l.3. Web 2.0 technology about public sector services.	0/0,3	0,00	0,00	0,00	0	
l.4. Web 2.0 technology about political decision making processes.	0/0,3	0,00	0,00	0,00	0	
SI m) Newsletter	0/1	12,30	0,95	0,13	1	
m.1. General News.	0/0,1	1,20	0,09	0,03	0,1	
m.2. News about financial and budgetary information.	0/0,3	3,90	0,30	0,00	0,3	
m.3. News about public sector services.	0/0,3	3,90	0,30	0,00	0,3	
m.4. News about political decision making processes.	0/0,3	3,30	0,25	0,11	0,3	
SI n) Data collection	0/1	8,00	0,62	0,51	0	
n.1. The public administration collects user-specific data.	0/1	8,00	0,62	0,51	0	
PRIVACY AND SECURITY (PI)		Score	32,00	2,46	1,13	1
PI o) Digital signature	0/1	6,00	0,46	0,52	0	
o.1. We can sign with digital signature.	0/1	6,00	0,46	0,52	0	
PI p) Notification of privacy policy	0/1	8,00	0,62	0,51	0	
p.1. If there is notification of privacy policy.	0/1	8,00	0,62	0,51	0	
PI q) Access to private information	0/1	5,00	0,38	0,51	0	
q.1. If there is limited information according to user profile.	0/1	5,00	0,38	0,51	0	
PI r) Cookies used	0/1	13,00	1,00	0,00	1	
r.1. Using techniques of gathering information from visitors to the website as the use of cookies.	0/1	13,00	1,00	0,00	1	

Note: 0/1 based on the absence/presence of this item.

Source: Own elaboration

Appendix 3

Data from the content items for each of the SAIs in the sample

	Andalucía	Aragón	Asturias	Castilla la Mancha	Castilla León	Cataluña	Galicia	Islas Baleares	Islas Canarias	Madrid	Navarra	Pais Vasco	Valencia	Spain
TOTAL	15	10	13	16	15	14	14	11	13	12	15	9	14	14
FRAMEWORK FOR ACTION AND LEGISLATION (AI)														
	5	4	4	4	4	4	4	3	4	3	3	2	4	4
AI 1	1	1	1	1	1	1	1	1	1	1	1	0	1	1
AI 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AI 3	1	1	1	1	1	1	1	1	1	1	1	1	1	1
AI 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AI 5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AI 6	1	1	1	1	1	1	1	0	1	1	0	1	1	1
AI 7	1	0	0	0	0	0	0	0	0	0	0	0	0	0
AI 8	1	1	1	1	1	1	1	1	1	0	1	0	1	1
AI 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AI 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLANNING / MANAGEMENT AND DISCLOSURE OF THEIR AUDITS (PI)														
	5	2	4	6	5	5	3	5	5	6	6	5	5	5
PI 11	1	0	0	1	1	1	1	1	1	1	1	1	1	1
PI 12	1	1	1	1	1	1	1	1	1	1	1	1	1	1
PI 13	1	0	1	0	1	1	0	1	1	1	1	1	1	1
PI 14	1	1	1	1	1	1	1	1	1	1	1	1	1	1
PI 15	1	0	1	1	1	1	0	1	0	1	0	1	0	1
PI 16	0	0	0	1	0	0	0	0	1	0	1	0	0	0
PI 17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PI 18	0	0	0	1	0	0	0	0	0	1	1	0	1	0
CONTROL / VERIFICATION (CI)														
	3	4	5	4	5	4	5	2	3	2	3	1	3	4
CI 19	0	1	1	1	1	1	1	0	0	0	0	0	0	1
CI 20	1	1	1	1	1	1	1	1	1	1	1	0	1	1
CI 21	1	1	1	1	1	1	1	0	0	0	1	0	0	1
CI 22	0	0	1	0	1	0	1	0	1	0	0	0	1	0
CI 23	1	1	1	1	1	1	1	1	1	1	1	1	1	1
CI 24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MECHANISMS OF COMMUNICATION AND QUALITY SYSTEM (MI)														
	2	0	0	2	1	1	2	1	1	1	3	1	2	1
MI 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MI 26	0	0	0	0	1	0	0	0	0	0	1	0	0	0
MI 27	1	0	0	0	0	0	1	0	0	0	0	0	1	0
MI 28	0	0	0	0	0	1	1	1	1	1	1	1	1	1
MI 29	0	0	0	1	0	0	0	0	0	0	0	0	0	0
MI 30	1	0	0	1	0	0	0	0	0	0	1	0	0	0

Source: Own elaboration

Appendix 4:
Data from the context items for each of the SAIs in the sample

	Andalucía	Aragón	Asturias	Castilla la Mancha	Castilla León	Cataluña	Galicia	Islas Baleares	Islas Canarias	Madrid	Navarra	Pais Vasco	Valencia	Spain
TOTAL	9,57	7,41	10,74	13,07	10,74	11,57	9,85	7,24	8,24	9,99	7,91	8,09	8,99	7,08
GENERAL CHARACTERISTICS OF DESIGN AND NAVIGABILITY OF THE WEBSITES (DI)	2,33	2	2,5	2,83	2,5	3,66	2,5	2,5	2,5	2,5	2,5	2,5	2,5	3
DI a) Design characteristics	1	1	1	1	1	1	1	1	1	1	1	1	1	1
DI b) Headings	1	1	1	1	1	1	1	1	1	1	1	1	1	1
DI c) Characteristics of the content of the web page	0	0	0,5	0,5	0,5	1	0,5	0,5	0,5	0,5	0,5	0,5	0,5	1
DI d) Characteristics of navigability	0,33	0	0	0,33	0	0,66	0	0	0	0	0	0	0	0
USABILITY (UI)	2,58	2,08	2,58	3,58	2,58	2,58	1,99	1,08	2,08	3,16	2,08	2,66	1,83	2,08
UI e) Reading and scanning	0,25	0,25	0,25	0,25	0,25	0,25	0,334	0,25	0,25	0,25	0,25	0,25	0,25	0,25
UI f) Search	0,5	0	0,5	1	0,5	0,5	0,5	0	0	1	0,5	1	0,5	0
UI g) Link characteristics	1	1	1	1	1	1	0,5	0,5	1	0,75	0,5	0,25	0,25	1
UI h) Structure of the webpage	0,5	0,5	0,5	1	0,5	0,5	0	0	0,5	0,5	0,5	0,5	0,5	0,5
UI i) Characteristics of accessibility	0,33	0,33	0,33	0,33	0,33	0,33	0,66	0,33	0,33	0,66	0,33	0,66	0,33	0,33
STAKEHOLDERS PARTICIPATION (SI)	1,66	1,33	1,66	2,66	1,66	2,33	2,36	2,66	2,66	2,33	2,33	0,93	2,66	1
SI j) Characteristics of interactivity	0,66	0,33	0,66	0,66	0,66	0,33	0,66	0,66	0,66	0,33	0,33	0,33	0,66	0
SI k) Forums and chat	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SI l) Web 2.0 technologies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SI m) Newsletter	1	1	1	1	1	1	0,7	1	1	1	1	0,6	1	1
SI n) Data collection	0	0	0	1	0	1	1	1	1	1	1	0	1	0
PRIVACY AND SECURITY (PI)	3	2	4	4	4	3	3	1	1	2	1	2	2	1
PI o) Digital signature	0	1	1	1	1	0	1	0	0	0	0	0	1	0
PI p) Notification of privacy policy	1	0	1	1	1	1	1	0	0	1	0	1	0	0
PI q) Access to private information	1	0	1	1	1	1	0	0	0	0	0	0	0	0
PI r) Cookies used	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Source: Own elaboration