

# Performance Auditing and Sustainable Development Goals: Linking Accountability to Outcomes

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## Abstract

### Article history:

Received: August 21, 2025

Revised: September 17, 2025

Accepted: October 29, 2025

Published: December 30, 2025

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### Keywords:

Accountability, Audit Impact, Performance Auditing, Public Sector Governance, Sustainable Development Goals.

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### Identifier:

Nawala

Page: 94-107

<https://nawala.io/index.php/ijpfa>

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This article examines how performance auditing contributes to accountability for the Sustainable Development Goals (SDGs) and how this accountability is linked to outcome-oriented public sector results. Using a descriptive qualitative systematic literature review, the study consolidates evidence across auditing, public finance, and sustainability governance to clarify what performance audits evaluate, how audit influence occurs, and which conditions shape effectiveness. The synthesized findings indicate that performance auditing most often affects SDG outcomes indirectly by improving governance capacity, including role clarity across agencies, alignment between plans and budgets, stronger monitoring systems, and more reliable follow-up on recommendations. The article discusses these results by integrating recurring mechanisms (learning and corrective action, agenda-setting and oversight leverage, and data credibility and assurance) with constraints that frequently limit impact, such as contested indicators, attribution challenges, and uneven institutional uptake. Overall, the review finds that performance auditing strengthens SDG accountability when audits are methodologically credible, supported by robust performance data, and embedded in institutions that can translate findings into coordinated action.

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## 1. Introduction

The Sustainable Development Goals (SDGs) have intensified expectations that public institutions demonstrate not only legal compliance and financial propriety, but also tangible progress on complex social, economic, and environmental outcomes. In this context, accountability is increasingly understood as outcome-oriented: governments are asked to explain decisions, justify trade-offs, and provide credible evidence that policies and programs contribute to SDG targets. Public-sector accountability scholarship suggests that the SDGs reshape how governments define and communicate public value, because they demand clearer links between plans, resource allocations, implementation choices, and measurable results (Abhayawansa et al., 2021). At the same time, comparative perspectives highlight that accountability for SDG delivery depends on institutional arrangements, including how oversight bodies, parliaments, and coordinating agencies interact to sustain scrutiny beyond political cycles (Breuer & Leininger, 2021).

Performance auditing has gained prominence as a potential bridge between accountability and outcomes because it evaluates economy, efficiency, and effectiveness, rather than focusing solely on financial regularity. This evaluative orientation is particularly relevant for SDGs, where progress is often nonlinear and policy success depends on coordination across sectors and levels of government. However, the literature also emphasizes that performance auditing operates in politically sensitive terrain: when auditors assess public value and long-term outcomes, questions arise about legitimacy, methodological choices, and perceived

neutrality. Empirical work suggests that the credibility and “apolitical” positioning of performance audit can be contested, especially when audit findings imply redistribution, policy failure, or reform priorities that challenge incumbent narratives (Hazgui et al., 2022). In SDG settings, these tensions become more pronounced because SDG targets frequently require transformation, not incremental adjustments.

Another strand of scholarship points to the operational reality that SDG accountability is heavily shaped by measurement infrastructures and information systems. Governments increasingly rely on digital tools to manage performance information, publish progress dashboards, and coordinate inter-agency reporting. Evidence indicates that information technology governance can strengthen public transparency and accountability by improving process discipline, data management, and service quality, which are foundational for outcome reporting (Sofyani et al., 2020). Yet the transparency-to-accountability link is not automatic; research on open data suggests that usability, visualization, and process redesign are crucial for converting information disclosure into oversight, learning, and corrective action (Park & Gil-Garcia, 2022). For SDG delivery, this implies that performance auditing is likely to be most influential when it can draw on reliable, comparable performance and expenditure data that stakeholders can interpret and contest constructively.

Institutional capacity and governance context further shape whether performance auditing can contribute to SDG outcomes. Studies in developing-country settings illustrate how coordination weaknesses, hierarchical decision structures, and limited stakeholder engagement can constrain accountability

mechanisms and reduce opportunities for learning and adaptation (Lauwo et al., 2022). Evidence from Indonesia demonstrates how performance-audit approaches can identify governance bottlenecks in SDG implementation, including coordination gaps and the misalignment of planning and execution systems (Sari et al., 2022). More broadly, empirical findings indicate that stronger public financial management and accounting practices are associated with improved SDG-related performance, suggesting that audit institutions interact with wider management systems rather than operating in isolation (Nakpodia et al., 2024).

Against this backdrop, this article conducts a systematic literature review to synthesize peer-reviewed evidence on how performance auditing engages with the SDGs and how accountability mechanisms are linked to outcome-oriented results. By consolidating findings across auditing, public finance, and digital governance research, the review clarifies dominant mechanisms, enabling conditions, and persistent gaps, thereby strengthening the conceptual basis for designing audits that better connect accountability processes to sustainable development outcomes.

## **2. Literature Review**

Performance auditing is widely positioned as a results-oriented accountability instrument that can support SDG delivery because it evaluates economy, efficiency, and effectiveness, not only compliance. The literature suggests that the SDGs provide a shared outcomes framework that can help auditors assess policy coherence, coordination across agencies, and the alignment between plans, budgets, and implementation. This also reinforces outcome-based accountability narratives in

government by clarifying what “value” and “progress” should look like, and by giving oversight actors a clearer basis to question trade-offs and performance (Abhayawansa et al., 2021; Breuer & Leininger, 2021). At the same time, performance auditing in SDG contexts raises legitimacy and boundary issues, since auditing long-term societal outcomes can be politically sensitive and methodologically complex; credibility often depends on perceived neutrality, evidence standards, and institutional relationships that influence whether findings are accepted and acted upon (Hazgui et al., 2022; Lauwo et al., 2022).

The reviewed studies also emphasize that performance audit impact is rarely direct or immediate. Audit influence is commonly observed through practical changes (revised procedures, improved coordination, strengthened monitoring), learning effects (clearer problem definitions and role clarification), and political dynamics (agenda-setting through parliamentary debate or media attention). Because SDG progress is multi-causal and slow-moving, audits may contribute most by diagnosing governance bottlenecks, exposing implementation gaps, and improving the quality of performance information used for decisions rather than by producing short-term outcome shifts. Evidence from Indonesia illustrates how SDG-oriented performance auditing can surface coordination failures and misalignments between planning and execution systems, supporting the view that audit value often lies in strengthening accountability systems that enable better outcomes over time (Sari et al., 2022). Research on audit effectiveness indicators further suggests that uptake of recommendations and the strength of follow-up mechanisms are central to whether

performance audits translate into meaningful organizational change (Bednarek & Ciak, 2022).

A recurring argument is that the effectiveness of performance auditing for SDG accountability is increasingly shaped by information infrastructures and assurance arrangements. Digital governance can strengthen transparency and accountability when performance and sustainability information is well-managed, comparable, and usable for oversight and learning (Sofyani et al., 2020; Park & Gil-Garcia, 2022). However, SDG reporting can suffer credibility problems when data are inconsistent or lack independent assurance, which can weaken the accountability-to-outcomes link. Recent scholarship therefore highlights the growing importance of assurance on public sector sustainability reporting and the potential role of supreme audit institutions in enhancing credibility and trust in SDG-related disclosures (Brusca et al., 2024). Overall, the literature converges on the idea that performance auditing is most likely to strengthen SDG outcomes when it is supported by reliable data ecosystems, clear evaluation criteria, and strong institutional follow-up that turns findings into corrective action (Wagner et al., 2023; Nakpodia et al., 2024).

### **3. Methods**

This study uses a descriptive qualitative approach with a systematic literature review (SLR) method to examine how performance auditing is linked to accountability and SDG-related outcomes. The SLR approach was chosen because it enables a structured synthesis of findings across auditing, public finance, and

sustainability governance research, where concepts such as “audit impact”, “accountability”, and “outcomes” are often defined and measured differently.

The review focused on peer-reviewed journal articles published from 2020 to 2024. The literature search was conducted in Scopus, Web of Science, and Google Scholar using combinations of keywords such as “performance audit”, “performance auditing”, “supreme audit institution”, “SDGs”, “sustainable development goals”, “public accountability”, “public value”, “audit impact”, and “sustainability reporting assurance”. Articles were included if they examined performance auditing in relation to SDGs or public-sector sustainability outcomes and were accessible in full text. Studies outside the 2020-2024 window, non-peer-reviewed outputs (for example reports or editorials), duplicates, and articles without clear relevance to both performance auditing and SDG accountability were excluded.

Screening was completed in two stages by reviewing titles and abstracts first, then assessing full texts for relevance and clarity of evidence. The included studies were checked for basic quality by examining transparency of methods, appropriateness of data and measures, and coherence between results and conclusions. Key details were then extracted, including context and level of government, audit focus and scope, outcome or impact indicators, and enabling or constraining conditions. Finally, findings were synthesized thematically by grouping recurring patterns, mechanisms, and gaps to explain how performance auditing can strengthen accountability and when it is most likely to support SDG-oriented results.

## 4. Results and Discussion

The reviewed evidence suggests that performance auditing contributes to SDG accountability primarily by clarifying whether public programs are producing value (economy, efficiency, effectiveness) and by testing whether governance arrangements are capable of turning SDG commitments into deliverable results. Rather than treating SDGs as a symbolic checklist, studies indicate that performance audits become more outcome-relevant when auditors translate SDG targets into assessable criteria such as policy coherence, role clarity across agencies, alignment between plans and budgets, and the strength of monitoring and follow-up routines (Abhayawansa et al., 2021; Breuer & Leininger, 2021). In this framing, accountability is strengthened because audit work makes progress claims contestable: it specifies what was promised, what was done, what evidence supports results, and which constraints or design flaws explain underperformance.

A consistent finding is that the strongest “accountability-to-outcomes” link is indirect. Performance audits rarely cause SDG progress on their own, but they shape the conditions under which progress is more likely. Evidence highlights recurring impact pathways including improvements in planning and management-by-objectives, stronger standard operating procedures, better internal control and risk management, refinements to regulations, and institutionalization of governance practices that enable more reliable delivery over time (Sari et al., 2022). These effects matter for SDGs because the bottlenecks are often system-level: fragmented mandates, weak coordination, unclear indicators, and limited learning loops. In developing-country contexts, audits also appear to add value by diagnosing where

implementation capacity fails, for example when coordination is hierarchical and reporting is compliance-heavy rather than corrective, which can limit adaptive management (Lauwo et al., 2022).

However, the literature also shows that performance auditing in SDG domains is methodologically and politically demanding. When auditors assess long-term societal outcomes, attribution is difficult, indicators can be contested, and findings can be interpreted as policy judgments. As a result, legitimacy becomes a practical determinant of impact: audit recommendations are more likely to be used when the audit scope is transparent, evidence standards are clear, and conclusions are framed in a way that stakeholders see as fair and technically defensible (Hazgui et al., 2022). This helps explain why many studies emphasize follow-up systems and use of recommendations as a central success condition. Without sustained follow-up by auditees, parliaments, and control institutions, audit results risk becoming informational outputs rather than accountability triggers, even when the diagnostic quality is high.

The evidence further indicates that digital and data infrastructures increasingly shape what performance audits can credibly say about SDG outcomes. Strong information technology governance and data management practices support accountability by improving comparability, traceability, and the reliability of performance information used in audit testing (Sofyani et al., 2020). Yet open disclosure alone does not close the accountability gap; usability and process redesign affect whether information can be interpreted and acted upon by oversight actors and the public (Park & Gil-Garcia, 2022). In SDG contexts, where reporting

ecosystems are complex and multi-source, credibility is a recurring concern. This is why recent work on public-sector sustainability assurance argues that assurance arrangements need to become more proactive to strengthen the trustworthiness of sustainability claims, with a clearer role for audit institutions in improving confidence in what is reported and how it is verified (Brusca et al., 2024).

Across the studies, a key implication is that SDG-oriented performance auditing is expanding the boundaries of public sector auditing toward sustainability-oriented and digitally mediated accountability. This expansion creates opportunities to make government commitments more measurable and governable, but it also raises capability requirements for auditors, including interdisciplinary knowledge, data literacy, and methods for evaluating cross-cutting policies (Grossi et al., 2023). The findings also suggest that sector characteristics matter: where outcomes depend on supranational coordination and multi-level governance, audits may struggle to generate leverage if audit strategies remain narrowly domestic or if accountability problems span jurisdictions. Evidence from energy accountability in the EU illustrates this challenge, arguing that traditional ex-post, domestically focused SAI auditing may be insufficient for accountability problems with strong cross-border dynamics (Sulkowski & Dobrowolski, 2021). Taken together, the reviewed literature supports a conditional conclusion: performance auditing can strengthen SDG accountability and contribute to outcome-oriented governance when it is methodologically credible, supported by robust data and assurance infrastructures, and embedded in follow-up and coordination mechanisms that can convert findings into corrective action.

## **5. Conclusion**

This review concludes that performance auditing can strengthen SDG accountability when it is designed to test not only compliance, but also the governance conditions that enable outcomes. Across the synthesized evidence, performance audits add value by translating SDG commitments into assessable questions about policy coherence, role clarity, alignment between plans and budgets, and the reliability of monitoring systems. The most credible pathway from accountability to outcomes is indirect: audits tend to improve delivery by exposing coordination and implementation bottlenecks, strengthening performance information and internal controls, and reinforcing follow-up routines that make progress claims verifiable and contestable.

The discussion also highlights that audit influence depends on credibility, data infrastructure, and institutional follow-through. Where evidence standards are clear and findings are framed as technically defensible, performance audits are more likely to be accepted and used, even in politically sensitive SDG domains. Conversely, weak performance data, fragmented indicators, and limited assurance can constrain what auditors can conclude about outcomes and can reduce the practical value of audit recommendations. A key limitation of the existing research is that many studies measure audit impact through recommendation uptake, perceptions, or single-case observations, making attribution to SDG outcomes difficult and limiting cross-context comparability. These constraints may mean that reported positive effects partly reflect favorable governance environments rather than audit interventions alone.

Future research should therefore focus on tighter causal reasoning and clearer measurement of how specific audit designs influence SDG-related results over time. Comparative studies across sectors and countries, pre-post evaluations of audit interventions, and mixed-method designs that trace mechanisms from audit findings to policy change would strengthen the evidence base. More work is also needed on the role of digital performance systems and sustainability assurance in improving the reliability of SDG reporting, and on how audit institutions can adapt methods and skills to evaluate cross-cutting, multi-level SDG problems. Overall, performance auditing should be treated as a learning-and-correction mechanism within an accountability ecosystem, where its contribution to sustainable development depends on how well audit evidence is translated into coordinated action.

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